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FINANCIAL STATISTICS
CANADIAN GOVERNMENTS

MUNICIPAL - PROVINCIAL - FEDERAL

1947 ISSUE

TWENTY-EIGHTH YEAR OF PUBLICATION

Compiled and Issued by
THE CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

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Perth, Town, Ont.	17, 18, 19
Peterborough, County, Ont.	33
Peterborough, City, Ont.	5, 6, 7
Petrolia, Town	20, 21, 22
Phillipsburg, Village	45
Picton, Town	20, 21, 22
Pictou, Municipality, N.S.	33A
Pictou, Town, N.S.	29, 30, 31
Picture Butte, Village	35
Pierreville, Village	45
Pincher Creek, Town	35
Pipestone, Rural	32
Pitt Meadows District	32
Point Edward, Village	41
Pointe-au-Pic, Village	45
Pointe-aux-Trembles, Town*	26, 27, 28
Pointe Claire, Town	26, 27, 28
Pointe-a-Gatineau, Village	26, 27, 28
Ponoka, Town	35
Pont Rouge, Village	45
Portage la Pairie, City	11A, 12A, 13A
Portage la Prairie, Rural	32
Port Alberni, City	11, 12, 13
Port Alfred, Town	26, 27, 28
Port Arthur, City	5, 6, 7
Port Colborne, Town	20, 21, 22
Port Coquitlam, City	11, 12, 13
Port Credit, Village	20, 21, 22
Port Dalhousie, Village	41
Port Dover, Village	20, 21, 22
Port Elgin, Village, N.B.	49
Port Elgin, Village, Ont.	41
Port Hawkesbury, Town	49
Port Hood, Town	49
Port Hope, Town	20, 21, 22
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Port Moody, City	11, 12, 13
Portneuf (*see* Notre Dame de Portneuf)	
Port Perry, Village	41
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Preston, Town	20, 21, 22
Price, Village[1]	26, 27, 28
Prince Albert, City	2, 3, 4
Prince Edward, County	33
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Princeville, Village	45
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Qu'Appelle, Town	37
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Quebec West, Town	45
Queen's, County, N.B.	33A
Queens, Municipality, N.S.	33A
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Radisson, Town	37
Radville, Town	37
Rainy River, Village	41
Rapid City, Town	37A
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Richmond, Municipality, N.S.	33A
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Richmond Hill, Village	41
Ridgetown, Town	41
Rigaud, Town	46
Rimbey, Village	35
Rimouski, Town	26, 27, 28
Rivers, Town	37A
Riverside, Town	20, 21, 22
Riviere-du-Loup, City	26, 27, 28
Riviere-du-Moulin, Village	46
Robertsonville, Village	46
Roberval, Town	26, 27, 28
Roblin, Village	37A
Rocanville, Village	36
Rockcliffe Park, Village	41
Rock Island, Village	44
Rockland, Town	20, 21, 22
Rockwood, Rural	32
Rocky Mount House, Town	35
Rodney, Village	41
Rosetown, Town	37
Rossland, City	11, 12, 13
Rosthern, Town	37
Rothesay, Village	49
Rougemont, Village	46
Rouleau, Town	37
Rouyn, Town	8, 9, 10
Roxton Falls, Village	46
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Saanich District	2, 3, 4
Sackville, Town	29, 30, 31
Saindon, Village	26, 27, 28
Salaberry de Valleyfield	8, 9, 10
Salmon Arm, City	34
Salmon Arm District	32
Saltcoats, Town	36
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Sandwich West Twp.	20, 21, 22
Sarnia, City	5, 6, 7
Saskatoon, City	2, 3, 4
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Sawyerville, Village	46
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Schreiber Twp.	42
Scotstown, Town	46
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Senneville, Village	44
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Shawville, Village	46
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Shelburne, Municipality	33A
Shelburne, Town, N.S.	49
Shelburne, Village, Ont.	41
Shellbrook, Village	37
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Shoal Lake, Village	37A
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Simcoe, County, Ont.	33
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*Under Montreal Metropolitan Commission.

[1]Previously Priceville Village.

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Stettler, Town	35
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St. Albert, Town	35
St-Alexis-de-la-Grande Baie, Village	46
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St. Andrews, Town, N.B.	49
Ste-Anne-de-Beaupre, Village	46
Ste-Anne-de-Bellevue, Town	26, 27, 28
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St-Croix, Village	46
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St-Gabriel-de-Brandon, Village	47
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St-Jean-de-Boischatel, Village	47
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St-Simeon, Village	48
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*Under Montreal Metropolitan Commission.

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Waterloo, Town, Ont.	20, 21, 22
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Watson, Town	37
Webbwood, Town	42
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Weedon Centre, Village	48
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Wellington, County, Ont.	33
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Wentworth, County	33
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Weston, Town	20, 21, 22
Westbourne, Rural	32
West Lorne, Village	42
Westmorland, County	33A
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West Vancouver District	11, 12, 13
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Whitewood, Town	37
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Wilkie, Town	37
Williams Lake, Village	34
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Willow Bunch, Village	37
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Windsor, Town, N.S.	29, 30, 31
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Yarmouth, Municipality, N.S.	33A
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York, County, N.B.	33A
York, County, Ont.	33
York Twp.	8A, 9A, 10A
York Twp. East	8A, 9A, 10A
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*Under Montreal Metropolitan Commission.

FINANCIAL STATISTICS—CANADIAN GOVERNMENTS

MUNICIPAL - PROVINCIAL - FEDERAL

TWENTY-EIGHTH YEAR OF PUBLICATION - 1947 ISSUE

FOREWORD

The Institute presents herewith the Twenty-eighth Issue of *Financial Statistics—Canadian Governments.* The figures given herein are comparable as far as possible with those given in previous issues of the "Red Book." We believe this to be a very important feature, inasmuch as it is possible, with such figures taken over a term of years, to get a good idea of the trend of financial affairs in any given municipality.

The publication is issued in loose-leaf form, and covers urban municipalities with population of 400 or over and some large suburban municipalities, as well as all counties in Ontario and the Maritimes. It is usually issued in two sections; but this year it will be necessary, on account of difficulties in getting information, and in publication, to issue it in several sections. When completed, the book will give statistics for cities and other municipalities of 10,000 population or over, urban municipalities of 2,000 to 10,000, and those with populations between 400 and 2,000. It also includes a page devoted to the Dominion and the provinces. Information as to tax collections and arrears has been included for all municipalities with a population of 10,000 or over, and for all other municipalities listed except those in Quebec Province. They are given in most cases as reported by the municipalities, and it is sometimes difficult to determine whether or not they are all made up on the same basis.

The latest information in the Institute files may be obtained in advance of publication by telephoning or writing to the office of the Institute, 137 Wellington Street West, Toronto.

The Institute wishes to point out again that the "standards" used herein are not infallible guides in determining the financial strength or weakness of a municipality. They should be used merely as "indications" of the desirability of more detailed enquiry before arriving at final conclusions. The readiness with which tax demands are met is one of the most sensitive and reliable indicators of the credit rating of a municipality. It is advisable, however, when examining tax arrears, to consider also bank loans outstanding for current purposes, as sometimes sufficient allowance is made when striking the tax rate to offset taxes uncollected. Such a condition is usually indicated when tax arrears figures are comparatively high, but current borrowings only nominal. Some municipalities may exceed the "standards" considerably and still be perfectly sound, and all the elements affecting the financial capacity of the municipality under examination must be kept in mind. It is not so much where a municipality *is* financially, as *in what direction it is going.*

The Institute wishes to express its appreciation of the excellent co-operation received from municipal treasurers and clerks, school treasurers and the provincial governmental departments concerned with municipal and school statistics in the supplying of these data. It also wishes to thank its subscribers for their continued support.

CITIZENS' RESEARCH INSTITUTE OF CANADA

806 New Wellington Building,
137 Wellington Street West
Toronto, June 1947

Horace L. Brittain

Director

6/47

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1946

	MUNICIPALITY	POPULATION: Dominion Census 1931	POPULATION: Dominion Census 1941	POPULATION: City's Report 1946	AREA IN SQUARE MILES	NET GENERAL DEBENTURE DEBT (Net Total Debt Less Net Public Utilities Debt): Amount (X)	NET GENERAL DEBENTURE DEBT: Per Capita	ASSESSED VALUE FOR TAXATION (a): Amount	ASSESSED VALUE FOR TAXATION (a): Per Capita	TAXES LEVIED 1946: Amount	TAXES LEVIED 1946: Per Capita	TAXES COLLECTED 1946: Amount	TAXES COLLECTED 1946: % of 1946 Levy	1946 TAX LEVY UNPAID AT DECEMBER 31, 1946: Amount	1946 TAX LEVY UNPAID AT DECEMBER 31, 1946: Per Capita	1946 TAX LEVY UNPAID AT DECEMBER 31, 1946: % of 1946 Levy Unpaid	ACCUMULATED TAX ARREARS (Incl. 1946 Taxes Unpaid) (After Deducting Reserve, if any): Amount	ACCUMULATED TAX ARREARS: Per Capita	TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (After Deducting Reserve, if any): Amount	TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY: Per Capita	
	BRITISH COLUMBIA (Cities)					$	$	$	$	$	$	$	%	$	$	%	$	$	$	$	
1)	New Westminster	17,524	21,967	33,000	5.4	2,892,253	87.64	12,431,727†	377	698,627	21.17	718,328	102.8	17,479	.53	2.5	58,598	1.78	30,493	.92	(1
2)	North Vancouver	8,510	8,914	12,500	4.9	[1]	.....	5,508,785	441	305,942	24.48	312,996	102.3	25,166	2.01	8.0	32,868	2.63	336,476[3]	26.92	(2
3)	Trail	7,573	9,392	10,000	1.3	95,047	9.50	7,615,241	762	211,517	21.15	222,220	105.1	11,278	1.13	5.4	18,096	1.81	2,132	.21	(3
4)	Vancouver	246,593	275,353	339,350	43.7	30,791,922	90.74	226,337,343	667	12,601,435	37.13	12,672,663	100.0	537,072	1.58	4.3	744,183[15]	2.19	953,707	2.81	(4
5)	Victoria	39,082	44,068	55,000	7.2	[1]	.....	49,667,089	903	1,693,857	30.80	1,697,142	100.1	84,966	1.54	5.0	113,419	2.06	1,023,082	18.60	(5
6)	Burnaby District	25,564	30,328	39,000	35.0	1,935,915	49.64	14,951,678	383	824,705	21.15	830,456	100.7	73,039	1.87	8.9	112,015	2.87	1,438,972	36.89	(6
7)	Saanich District	12,968	20,535	25,000	46.9	173,523	6.94	11,424,447	457	408,568	16.34	407,998	99.9	27,804	1.11	6.8	33,730	1.35	33,231	1.33	(7
	ALBERTA (Cities)																				
8)	Calgary	83,716	88,904	98,101	40.0	8,113,838	82.71	62,117,493	633	3,369,107	34.34	3,360,831	99.7	177,424	1.81	5.3	207,924	2.12	1,415,096[10]	14.42	(8
9)	Edmonton	79,179	93,817	114,976	42.5	17,133,170	149.01	81,173,200	707	4,705,195	40.92	5,886,615	125.1	272,359	2.37	5.8	2,129,841	18.52	610,294[12]	5.31	(9
10)	Lethbridge	13,489	14,612	16,206	10.8	638,904	39.42	12,771,345	788	583,960	36.03	596,364	102.1	42,318	2.61	7.2	[7]	.....	[7]	.....	(10
11)	Medicine Hat	10,300	10,571	12,680	17.0	318,001	25.08	8,084,645	638	469,426[8]	37.02	478,614	102.0	42,344	3.34	9.0	[2]	.....	[2]	.....	(11
	SASKATCHEWAN (Cities)																				
12)	Moose Jaw	21,999	20,753	22,599	15.2	925,291	40.94	16,523,870	731	892,546	39.49	876,220	98.2	35,879	1.59	4.0	[11]	.....	[11]	.....	(12
13)	Regina	53,209	58,245	56,520*	13.2	3,376,043	59.73	41,356,540	732	2,157,921	38.17	2,210,311	102.4	102,796	1.82	4.8	[13]	.....	[13]	.....	(13
14)	Saskatoon	43,291	43,027	44,847	12.5	4,529,144	100.99	32,422,744	723	1,516,882	33.82	1,618,868	106.7	124,456	2.78	8.2	[5]	.....	[5]	.....	(14
15)	Prince Albert	9,905	12,508	14,000	15.2	1,344,492	96.04	6,842,568	489	397,339	28.38	418,964	105.4	37,026	2.64	9.3	34,046[9]	2.43	696,889	49.77	(15
	MANITOBA (Cities)																				
16)	Brandon	17,082	17,383	17,147	9.0	[1]	.....	9,627,105	561	499,673	29.14	523,013	116.3	63,560	3.71	12.7	109,917[4]	6.41	?	?	(16
17)	St. Boniface	16,305	18,157	21,823	17.6	3,093,425	141.75	11,156,955	511	616,063	28.23	618,473	100.3	45,474	2.08	7.4	2,827[6]	.13	3,284	.15	(17
18)	Winnipeg	218,785	221,960	231,414	23.2	5,847,327	25.27	194,483,652	840	9,434,619	40.77	10,695,691	113.0	436,917	1.89	4.6	[16]	.....	[16]	.....	(18

(a) STANDARD ASSESSMENT, MUNICIPALITIES 10,000 OR OVER, $1,000 PER CAPITA

(X) Any amounts borrowed in anticipation of debenture issues are additional to these figures. See fourth to last column of next page.

* 1941 census.

† 1945 information.

(1) Debt consolidated.

(2) Tax arrears of $394,681 and tax sale lands of $1,555,550 covered by reserve of $1,658,259.

(3) After deducting reserve of $336,476.

(4) After deducting reserve of $83,859.

(5) Reserve of $2,396,056 against tax arrears of $249,399 and tax sale lands of $1,282,272.

(6) After deducting reserve of $57,531.

(7) Reserve of $405,212 against tax arrears of $76,563 and tax sale lands of $359,258.

(8) Including business and utilities tax.

(9) After deducting reserve of $83,321.

(10) After deducting reserve of $747,341 (1945).

(11) Tax arrears of $73,971 and tax sale lands of $2,382,386 covered by reserve of $2,500,723.

(12) After deducting reserve of $1,060,495.

(13) Tax arrears of $136,121 and tax sale assets of $822,277 are fully covered by reserves.

(15) Reserve of $3,042,639 held against tax arrears and tax sale lands.

(16) Tax arrears and tax sale lands amounting to $620,729 fully reserved.

CITIZENS' RESEARCH INSTITUTE OF CANADA
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(Information from official and other reliable sources, but not guaranteed)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1946

	MUNICIPALITY	GROSS DEBENTURE DEBT (With Details for Schools and Local Improvements) (For Public Utilities See Following Page) — Schools: Other Than Separate Amount	Schools: Separate Amount	Schools: Combined Per Capita	Local Improvements (Owner's Share) Amount	Total Gross Debenture Debt (b) Amount	Total Gross Debenture Debt (b) Per Capita	Relation of Gross Debenture Debt to Standard Assessment (c)	Total Sinking Funds on Hand (Including Separate Schools, if Any) Amount	Total Sinking Funds on Hand Per Capita	Net Total Debenture Debt (Total Gross Debt Less Sinking Funds) Amount	Net Total Debenture Debt Per Capita	Floating Debt: Amount Borrowed in Anticipation of Debenture Issues (d)	Floating Debt: Other Bank Loans, Treasury Notes, Overdrafts	Local Improvements Sinking Fund (Owner's Share Only)	Separate Schools Sinking Fund	
	BRITISH COLUMBIA (Cities)	$	$	$	$	$	$	%	$	$	$	$	$	$	$	$	
1)	New Westminster	547,500	.....	16.59	298,273 [21]	5,264,268 [8]	159.52	16.0	1,488,571 [23]	45.11	3,775,697	114.42	.....	391,415 [21]	76,397	.....	(1
2)	North Vancouver	[1]	.....	.....	[1]	2,363,342 [3]	189.07	18.9	.....	.....	2,363,342	189.07	.....	.....	.....	.....	(2
3)	Trail	125,221	.....	12.52	59,671	803,294	80.33	8.0	606,127	60.61	197,167	19.72	.....	.....	48,661	.....	(3
4)	Vancouver	12,042,518	.....	35.49	2,807,323	65,511,372 [10]	193.04	19.3	29,759,500 [22]	87.70	35,751,872	105.35	90,870	927,093	2,051,835	.....	(4
5)	Victoria	[1]	.....	.....	[1]	12,962,000 [14]	235.67	23.6	.....	.....	12,962,000	235.67	.....	.....	.....	.....	(5
6)	Burnaby District	236,000	.....	6.05	.....	2,378,849 [9]	60.99	6.1	334	.01	2,378,515	60.98	.....	90,000	.....	.....	(6
7)	Saanich District	240,000	.....	9.60	.....	538,450 [19]	21.54	2.2	246,498 [6]	9.86	291,952	11.68	.....	.....	.....	.....	(7
	ALBERTA (Cities)																
8)	Calgary	1,224,450	107,250	13.57	1,020,489	10,862,405 [15]	110.72	11.1	.....	.....	10,862,405	110.72	[16]	[16]	.....	.....	(8
9)	Edmonton	3,117,000	529,000	31.71	842,847	20,180,624	175.52	17.6	.....	.....	20,180,624	175.52	.....	3,738,334	.....	.....	(9
10)	Lethbridge	118,168	31,000	9.20	171,690	1,206,982	74.48	7.4	196,939	12.15	1,010,043	62.33	.....	50,000	47,200	.....	(10
11)	Medicine Hat	.....	.....	.....	153,034	1,297,096	102.29	10.2	778,878	61.43	518,218	40.87	.....	.....	100,201	.....	(11
	SASKATCHEWAN (Cities)																
12)	Moose Jaw	[1]	145,000	6.42	[1]	1,797,494 [20]	79.54	7.9	740,215 [20]	32.75	1,057,278	46.78	.....	.....	.....	.....	(12
13)	Regina	547,500	180,000*	12.87	627,521	8,050,682 [2]	142.44	14.2	3,920,521	69.37	4,130,161	73.07	.....	.....	359,524	.....	(13
14)	Saskatoon	2,155,750	140,288	51.20	731,145	8,300,627	185.09	18.5	3,454,193	77.02	4,846,434	108.07	.....	.....	263,544	.....	(14
15)	Prince Albert	247,048	16,329	18.81	.....	2,964,267	211.73	21.2	1,435,730	102.55	1,528,537	109.18	.....	34,422	.....	.....	(15
	MANITOBA (Cities)																
16)	Brandon	265,220	.....	15.47	[1]	432,220 [18]	25.21	2.5	12,958 [17]	.76	419,262	24.45	.....	81,810	.....	.....	(16
17)	St. Boniface	190,731	.....	8.74	.....	3,566,360 [4]	163.42	16.3	.....	.....	3,566,360	163.42	.....	.....	.....	.....	(17
18)	Winnipeg	3,827,000	.....	16.54	1,230,094	44,259,569 [11]	191.25	19.1	21,031,843	90.88	23,227,726	100.37	.....	1,667,875 [13]	514,250	.....	(18

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 10,000 OR OVER, $200 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

(d) AND NOT INCLUDED IN TOTAL DEBENTURE DEBT ABOVE

* 1945 information.

(1) Debt consolidated.

(2) Includes $1,367,318 unsold bonds, against which loans from the Saskatchewan Government and bank total $449,322 (1945).

(3) Burrard Inlet, Tunnel & Bridge Co. bonds of $292,500 now consolidated with direct debt.

(4) Includes $405,206, being share of Greater Winnipeg Water District net debt, and $92,717 advanced by Province re sanitary district.

(6) Sinking funds in excess of requirements by $12,513.

(8) Excludes $34,081 share of net funded debt of Vancouver and District Joint Sewerage and Drainage Board and $727,610 debentures taken over by G.V.W.D. Board, against which reserves amounting to $461,094 are held.

(9) Excludes $417,809, being share of net funded debt of Vancouver and District Joint Sewerage and Drainage Board, and $100,000 relief treasury notes, which are being repaid at the rate of $10,000 per year with interest at 3½%.

(10) Includes $3,755,657, being share of net funded debt of the Vancouver and District Joint Sewerage and Drainage Board; but not the Greater Vancouver Water District debt of $10,151,593, against which there is a sinking fund of $1,248,953, nor the bonds of Vancouver taken over by the Board, amounting to $2,985,313, with sinking funds of $1,758,365. The Water Board had a net surplus of $25,904 after providing for all operating expenses and debt charges.

(11) Includes $7,295,417, being share of Greater Winnipeg Water District net debt.

(13) Net, after deducting sinking funds of $3,119,826. Mainly treasury notes representing advances by Dominion Government.

(14) In addition, $53,000 guaranteed bonds, with sinking fund of $34,597.

(15) In addition, treasury bills on capital account amounting to $151,303.

(16) Not segregated from other payables.

(17) Debenture trust account now replaces former sinking fund.

(18) In addition, guaranteed bonds of $88,000.

(19) In addition, Board of Cemetery Trustees debentures of $53,000 guaranteed, Provincial Government relief loan of $16,014 and Federal waterworks loan of $28,144.

(20) Refunded December 31, 1945. Sinking fund now debt retirement fund.

(21) Of which $80,000 is for construction and receivables and $311,415 general improvements.

(22) Sinking funds in arrears by $8,549,154.

(23) Sinking funds in arrears by $1,083,823.

(24) Total local improvements.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1946

	MUNICIPALITY	GROSS PUBLIC UTILITIES DEBENTURE DEBT							SINKING FUNDS PUBLIC UTILITIES	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. Debt Less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After Deduction of Operation, Depreciation, Debt Retirement and Interest Charges)				
		Waterworks	Electric Light and Power	Street Railway	Housing §	Others	Gross Total Amount	Gross Total Per Capita		Amount	Per Capita	Waterworks	Electric Light and Power	Street Railway	Others	
	BRITISH COLUMBIA (Cities)	$	$	$	$	$	$	$	$	$	$	$	$	$	$	
1)	New Westminster	1,116,500	206,000	.....	.....	.....	1,312,500	39.77	429,056	883,444	26.77	80,123*S* [15]	302,348*S* [15]	.....	.....	(1
2)	North Vancouver	[1]	.....	.....	.....	*f* [1]	[1]	.....	.....	.....	.....	24,758*S*	.....	.....	15,013*Df*	(2
3)	Trail	112,751	.....	.....	.....	.....	112,751	11.28	10,632	102,119	10.21	59,055*S*	.....	.....	.....	(3
4)	Vancouver	9,508,228 [9]	.....	.....	.....	.....	9,508,228 [9]	28.02	4,548,278	4,959,950	14.62	440,723*S*	.....	.....	.....	(4
5)	Victoria	[1]	.....	.....	.....	.....	[1]	.....	.....	.....	.....	195,796*S*	.....	.....	.....	(5
6)	Burnaby District	442,600	.....	.....	.....	.....	442,600	11.35	.....	442,600	11.35	5,974*S*	.....	.....	.....	(6
7)	Saanich District	298,450	.....	.....	.....	.....	298,450	11.94	180,021	118,429	4.74	48,727*S*	.....	.....	.....	(7
	ALBERTA (Cities)															
8)	Calgary	2,249,432	84,134	415,000	.....	.....	2,748,566	28.02	.....	2,748,566	28.02	52,831*S*	378,343*S*	117,199*S*	.....	(8
9)	Edmonton	1,109,536	262,568	339,278	[16]	475,676 *t*	3,047,454	26.55	.....	3,047,454	26.55	29,557*S* [7]	223,002*S* [7]	5,647*D* [7]	140,000*St* [7]	(9
10)	Lethbridge	173,942	196,489	2,732	.....	.....	373,163	23.03	2,023	371,139	22.90	25,804*S*	192,388*S*	.....	.....	(10
11)	Medicine Hat	90,000	180,000	.....	.....	.....	270,000	21.29	69,783	200,217	15.79	57,390*S*	110,997*S*	.....	101,082*Sg*	(11
	SASKATCHEWAN (Cities)															
12)	Moose Jaw	131,988	.....	.....	.....	.....	131,988	5.84	.....	131,988	5.84	?	.....	.....	.....	(12
13)	Regina	1,457,634	184,579	741,895	.....	.....	2,384,108	42.18	1,639,990	744,118	13.17	119,423*S* [13]	929,985*S* [13]	97,169*S* [13]	.....	(13
14)	Saskatoon	462,481	279,128	251,440	.....	.....	993,049	22.14	675,759	317,290	7.07	123,874*S*	565,284*S*	82,268*S*	.....	(14
15)	Prince Albert	436,073	.....	.....	.....	.....	436,073	31.15	252,028*	184,045	13.15	21,872*S*	.....	.....	.....	(15
	MANITOBA (Cities)															
16)	Brandon	[1]	.....	.....	.....	.....	[1]	.....	.....	[1]	.....	38,906*S*	.....	.....	1,016*Dc*	(16
17)	St. Boniface	472,935	.....	.....	.....	.....	472,935	21.67	.....	472,935	21.67	72,122*S*	.....	.....	.....	(17
18)	Winnipeg	1,563,395	15,695,000	.....	.....	10,133,891 [5]	27,392,286	118.36	9,929,887	17,462,398	75.45	511,036*S*	1,001,042*S*	.....	66,976*S* [14]	(18

$ USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES

¶ AS REPORTED BY THE MUNICIPALITY

* December 31, 1945.

(*S*) Surplus. (*D*) Deficit.

(*c*) Cemetery. (*f*) Ferries.

(*g*) Gas. (*t*) Telephone.

(1) Debt consolidated.

(5) Steam heating plant, $540,000, and share of the net debt of the Greater Winnipeg Water District, $7,295,417, of which about 70% is carried by taxation.

(7) After deducting taxes charged to utilities, as follows: waterworks, $161,773; light and power, $403,038; street railway, $107,529; telephone, $154,368.

(9) Not including $2,983,312 debentures assumed by Grater Vancouver District, against which sinking funds total $1,758,365.

(13) Before total general administration charge amounting to total of $17,000.

(14) Includes steam heating, $62,201, and net income from housing of $4,775.

(15) Before depreciation.

(16) $860,396 power, water supply and purification plant amounts not segregable.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1946

	MUNICIPALITY	POPULATION: Dominion Census 1931	POPULATION: Dominion Census 1941	POPULATION: City's Report 1946	AREA IN SQUARE MILES	NET GENERAL DEBENTURE DEBT (Net Total Debt Less Net Public Utilities Debt): Amount (X)	NET GENERAL DEBENTURE DEBT: Per Capita	ASSESSED VALUE FOR TAXATION (a): Amount	ASSESSED VALUE FOR TAXATION (a): Per Capita	TAXES LEVIED 1946: Amount	TAXES LEVIED 1946: Per Capita	TAXES COLLECTED 1946: Amount	TAXES COLLECTED 1946: % of 1946 Levy	1946 TAX LEVY UNPAID AT DECEMBER 31, 1946: Amount	1946 TAX LEVY UNPAID AT DECEMBER 31, 1946: Per Capita	1946 TAX LEVY UNPAID AT DECEMBER 31, 1946: % of 1946 Levy Unpaid	ACCUMULATED TAX ARREARS (Incl. 1946 Taxes Unpaid) (After Deducting Reserve, if Any): Amount	ACCUMULATED TAX ARREARS (Incl. 1946 Taxes Unpaid) (After Deducting Reserve, if Any): Per Capita	TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (After Deducting) Reserve, if Any): Amount	TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (After Deducting) Reserve, if Any): Per Capita	
	ONTARIO (Cities)					$	$	$	$	$	$	$	%	$	$	%	$	$	$	$	
1)	Barrie (T.)	7,776	9,725	10,103[43]	3.4	193,413	19.14	5,822,306	576	269,899	26.71	267,563	99.1	14,217	1.41	5.27	[28]	.....	1,732	.17	(1
2)	Belleville	13,790	15,710	15,982	2.8	811,586	50.78	11,644,306	729	476,800	29.83	470,736	98.7	27,216	1.70	5.71	35,288[12]	2.21	4,752[12]	.30	(2
3)	Brantford	30,107	31,948	34,810[43]	4.9	982,595	28.23	28,803,440	827	1,267,116	36.40	1,263,235	99.7	34,037	.98	.27	[2]	.....	[2]	.....	(3
4)	Brockville (S.T.)	9,736	11,342	11,618	2.1	116,120	9.99	7,193,375	619	290,552	25.01	291,991	100.5	10,005	.86	0.03	15,639	1.35	1	.....	(4
5)	Chatham	14,569	17,369	18,684	2.5	241,301	12.91	16,362,994	876	634,194	33.94	625,572	98.6	36,488	1.95	5.75	43,019[4]	2.30	100	.01	(5
6)	Cornwall (T.)	11,126	14,117	15,465	1.0	493,861	31.93	11,791,461	762	435,632	28.17	437,817	100.5	27,028	1.75	6.20	36,564[5]	2.36	.....	.....	(6
7)	Forest Hill (V.)	5,207	11,757	14,574	1.5	2,394,365	164.29	15,996,141	1,098	893,977	61.34	925,664	103.5	24,337	1.67	2.72	[6]	.....	.....	.....	(7
8)	Fort William	26,277	30,585	31,772	13.5	1,554,713	48.93	30,527,333	961	1,222,631	38.48	1,181,922	96.6	50,009	1.57	4.09	58,359	1.84	.....	.....	(8
9)	Galt	14,006	15,346	16,308	2.5	400,426	24.55	12,359,645	758	475,069	29.13	478,200	100.6	8,478	.51	1.78	8,534[21]	.52	.....	.....	(9
10)	Guelph	21,075	23,273	24,357	4.9	208,689	8.57	15,097,534	620	632,511	25.97	657,186	103.9	27,605	1.13	4.36	[13]	.....	[13]	.....	(10
11)	Hamilton	155,547	166,337	178,686	12.1	8,069,014	48.18	182,275,060	1,020	6,432,509	36.00	6,366,669	99.0	65,840	.37	1.02	61,061	.34	160,760[29]	.90	(11
12)	Kingston	23,439	30,126	32,998	3.3	830,039	25.15	22,225,070	673	854,025	25.88	851,507	99.7	24,100	.73	2.82	[30]	.....	[30]	.....	(12
13)	Kitchener	30,793	35,657	37,724[43]	4.4	1,208,908	32.05	31,179,234	826	1,339,225	35.00	1,337,280	99.8	29,285	.78	2.19	[24]	.....	98,412	2.61	(13
14)	London	75,148	78,264	88,333	10.0	688,640	7.80	88,450,818	1,001	3,520,485	39.85	3,542,061	100.6	98,958	1.12	2.81	125,490	1.42	190,965[8]	2.16	(14
15)	Niagara Falls	19,046	20,589	20,530	2.6	589,035	28.69	19,826,806	966	768,665	37.44	767,948	99.9	27,719	1.35	3.61	6,378[17]	.31	3,494[17]	.17	(15
16)	North Bay	15,528	15,599	17,102	3.3	549,113	32.11	10,028,680	586	490,565	28.68	513,437	104.7	18,395	1.08	3.75	[9]	.....	[9]	.....	(16
17)	Orillia (T.)	8,183	9,798	10,857	3.9	265,138	24.42	5,354,421	493	283,876	26.15	284,969	100.4	14,034	1.29	4.94	16,123[7]	1.48	252[7]	.02	(17
18)	Oshawa	23,439	26,813	27,247	3.1	381,592	15.11	30,976,150	1,137	792,968	29.10	798,299	100.7	10,235	.38	1.29	[31]	.....	[31]	.....	(18
19)	Ottawa	126,872	154,951	165,362	6.4	6,099,023	36.88	166,557,732	1,007	5,979,460	36.16	6,051,667	101.2	109,196	.66	1.83	[32]	.....	[32]	.....	(19
20)	Owen Sound	12,839	14,002	14,014[43]	4.5	38,013	2.71	8,977,450	641	482,812	34.45	490,693	101.6	6,813	.49	1.41	[25]	.....	[25]	.....	(20
21)	Pembroke (T.)	9,368	11,159	12,330	3.0	208,545	16.91	5,243,118	425	277,779	22.53	272,368	98.0	22,848	1.85	8.22	29,835	2.42	.....	.....	(21
22)	Peterborough	22,327	25,350	32,645[43]	4.4	635,192[26]	19.46	30,802,436	943	1,000,431	30.64	999,241	99.9	23,851	.73	2.38	13,341[22]	.41	5,898	.18	(22
23)	Port Arthur	19,818	24,426	27,706	13.6	808,734	29.19	29,577,741	1,067	950,252	34.30	897,507	94.4	52,745	1.90	5.55	93,803	3.39	192,124[33]	6.93	(23
24)	St. Catharines	24,754	30,275	35,191	3.7	479,318	13.62	31,719,109	901	1,172,280	33.31	1,173,890	100.1	39,870	1.13	3.40	[20]	.....	[20]	.....	(24
25)	St. Thomas	15,430	17,132	17,835[43]	2.8	180,999	10.15	15,818,257	887	590,716	33.12	598,325	101.3	19,428	1.09	3.29	[14]	.....	[14]	.....	(25
26)	Sarnia	18,191	18,734	22,277	2.5	1,066,315	47.87	18,956,158	851	809,644	36.36	814,255	101.6	30,405	1.36	3.75	[16]	.....	[16]	.....	(26
27)	Sault Ste. Marie	23,082	25,794	28,491	7.6	1,276,542	44.80	25,560,717	897	1,078,731	37.86	1,069,055	99.1	71,999	2.53	6.67	99,342[23]	3.49	[23]	.....	(27
28)	Stratford	17,742	17,038	17,736	4.4	250,289	15.31	13,821,750	779	574,857	32.41	591,122	102.8	22,215	1.25	3.86	[27]	.....	.....	.....	(28
29)	Sudbury	18,518	32,203	38,122	4.0	1,337,878	35.09	21,100,202	553	1,207,532	31.68	1,219,674	101.0	53,522	1.40	4.43	[18]	.....	.....	.....	(29
30)	Timmins (T.)	14,200	28,790	27,948	3.2	745,949	26.69	12,708,791	455	883,336	31.61	883,895	100.1	98,622	3.52	11.16	75,924[15]	2.72	281	.01	(30
31)	Toronto	631,207	667,457	696,555	32.3	29,701,596	42.64	881,395,487	1,265	30,344,433	43.56	31,085,745	102.2	1,238,243	1.78	4.08	1,264,707[10]	1.81	[10]	.....	(31
32)	Welland	10,709	12,500	15,006	1.7	547,505	36.49	11,789,855	786	502,442	33.48	494,229	98.4	12,256	.82	2.44	14,000[19]	.93	42,347[19]	2.82	(32
33)	Windsor	63,108	105,311	119,823	12.9	[1]	.....	105,620,210	881	4,879,021	40.72	4,914,025	100.7	163,015	1.36	3.34	60,858[3]	.51	[3]	.....	(33
34)	Woodstock	11,395	12,461	13,148	2.4	270,705	20.59	8,104,516	616	345,342	26.26	346,272	100.1	6,231	.47	1.80	1,711[11]	.13	1,680	.13	(34

(a) STANDARD ASSESSMENT, MUNICIPALITIES 10,000 OR OVER, $1,000 PER CAPITA

(S.T.) Separated town.

(T.) Town.

(V.) Village.

(X) Any amounts borrowed in anticipation of debenture issues are additional to these figures. See fourth to last column of next page.

(1) Debt consolidated.

(2) Fully covered by reserve for tax arrears of $66,058 and tax sale lands of $61,962.

(3) After deducting reserve of $141,000. Tax sale lands of $2,245,173 and income tax of $1,246,533 both fully reserved.

(4) After deducting reserve of $1,692.

(5) After deducting reserve of $1,656.

(6) Tax arrears of $32,190 covered by reserve of $32,833.

(7) After deducting reserve of $5,150 against tax arrears and $1,762 against tax sale lands.

(8) After deducting reserve of $96,513.

(9) Tax arrears of $40,619 and tax sale lands of $84,482 are fully covered by reserves.

(10) After deducting reserve against tax arrears of $386,915. Tax sale lands of $468,427 fully reserved.

(11) After deducting reserves of $8,632.

(12) After deducting reserve for tax arrears of $2,204 and tax sale lands of $5,238.

(13) Tax arrears of $63,681 and tax sale lands of $14,175 fully covered by reserves.

(14) Reserve of $36,349 against tax arrears of $27,065, and $19,432 reserve against tax sale lands of $13,830.

(15) After deducting reserve of $83,507.

(16) Tax arrears of $40,742 and tax sale lands of $22,604 fully covered by reserve.

(17) After deducting reserve of $27,852 tax arrears and reserve of $57,976 tax sale lands.

(18) Tax arrears of $59,202 fully covered by reserve.

(19) After deducting reserves of $1,418 against tax arrears and $14,116 tax sale lands.

(20) Tax arrears of $48,338 and tax sale lands of $25,173 fully covered by reserves.

(21) After deducting reserve of $21,583.

(22) After deducting reserve of $23,906.

(23) After deducting reserve of $66,237 against tax arrears. Tax sale lands of $239,661 fully reserved.

(24) Tax arrears of $36,916 fully reserved.

(25) Tax arrears of $10,569 and tax sale lands of $15,522 fully reserved.

(26) After deducting sinking fund requirements only.

(27) Fully reserved.

(28) Reserve of $33,590 to cover tax arrears of $23,310.

(29) After deducting reserve of $160,760.

(30) Reserve of $41,297 against tax arrears of $31,919. Tax sale lands of $6,020 fully reserved.

(31) Tax arrears of $13,201 are more than covered by a general reserve of $63,045. Tax sale lands of $124,031 fully reserved.

(32) Tax arrears of $195,817 and tax sale lands of $37,022 fully covered by reserve.

(33) After deducting reserve of $556,633.

(43) Excluding inmates of institutions.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
(Information from official and other reliable sources, but not guaranteed)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1946

	MUNICIPALITY	GROSS DEBENTURE DEBT (With Details for Schools and Local Improvements) (For Public Utilities See Following Page) — Schools: Other Than Separate Amount	Schools: Separate Amount	Schools: Combined Per Capita	Local Improvements (Owner's Share) Amount	Total Gross Debenture Debt (b) Amount	Total Gross Debenture Debt (b) Per Capita	Relation of Gross Debenture Debt to Standard Assessment (c)	Total Sinking Funds on Hand (Including Separate Schools, if Any) Amount	Total Sinking Funds on Hand (Including Separate Schools, if Any) Per Capita	Net Total Debenture Debt (Total Gross Debt Less Sinking Funds) Amount	Net Total Debenture Debt (Total Gross Debt Less Sinking Funds) Per Capita	Floating Debt: Amount Borrowed in Anticipation of Debenture Issues (d)	Floating Debt: Other Bank Loans, Treasury Notes, Overdrafts	Local Improvements Sinking Fund (Owner's Share Only)	Separate Schools Sinking Fund	
	ONTARIO (Cities)	$	$	$	$	$	$	%	$	$	$	$	$	$	$	$	
1)	Barrie (T.)	34,203	3,778	7.12	13,426	195,191	19.32	1.9	.....	.....	195,191	19.32	115,000	9,000	.....	.....	(1
2)	Belleville	524,380	.....	32.81	250,878	1,195,522	74.80	7.5	177,313	11.09	1,018,209	63.71	2,691	39,625	81,275	.....	(2
3)	Brantford	170,059	37,100 [21]	15.54	175,884	1,844,166 [9]	52.98	5.3	388,609	11.16	1,455,557	41.82	.....	.....	9,913	.....	(3
4)	Brockville (S.T.)	71,019	.....	6.11	12,701	116,120	9.99	.9	.....	.....	116,120	9.99	.....	908	.....	.....	(4
5)	Chatham	82,900	18,511	5.43	73,882 [1]	298,698	15.99	1.6	.....	.....	298,698	15.99	.....	113,951 [19]	.....	.....	(5
6)	Cornwall (T.)	315,623	.....	20.41	177,359 [1]	633,214	40.94	4.0	.....	.....	633,214	40.94	.....	.....	.....	.....	(6
7)	Forest Hill (V.)	851,724	[10]	58.44	684,701 [1]	2,585,846	177.43	17.7	.....	.....	2,585,846	177.43	12,600	.....	.....	.....	(7
8)	Fort William	1,459,775	44,000	47.33	569,765	3,994,477 [4]	125.72	12.5	2,143,416	67.46	1,851,061	58.26	.....	3,000 [29]	354,291	8,805	(8
9)	Galt	.....	5,021	.31	176,492	931,251	57.10	5.7	505,536	31.00	425,715	26.10	50,429	1,261	144,864	.....	(9
10)	Guelph	12,623	.....	.52	197,849	857,827	35.22	3.5	538,948	22.13	318,878	13.09	.....	31,355	172,154 [22]	.....	(10
11)	Hamilton	2,076,500 [8]	388,000	33.33	294,875	10,858,946 [23]	60.77	6.1	278,172	1.56	10,580,774	59.21	.....	.....	.....	179,453	(11
12)	Kingston	598,203	.....	18.13	130,892	1,841,908	55.82	5.6	750,395	22.74	1,091,513	33.08	300,000	.....	71,000 [22]	.....	(12
13)	Kitchener	447,946	348,000	21.10	282,943	1,556,908	41.27	4.1	.....	.....	1,556,908	41.27	248,000	32,000	.....	.....	(13
14)	London	319,530	81,000	3.40	53,552	2,242,756	25.39	2.5	1,255,362	14.21	987,394	11.18	.....	5,653 [29]	.....	.....	(14
15)	Niagara Falls	148,872	.....	7.25	87,804	900,140 [2]	43.84	4.4	.....	.....	900,140	43.84	.....	.....	.....	.....	(15
16)	North Bay	238,658	50,181	16.89	72,354	662,829	39.76	3.8	.....	.....	662,829	38.76	.....	.....	.....	.....	(16
17)	Orillia (T.)	55,752	.....	5.13	72,957	563,261	51.88	5.2	.....	.....	563,261	51.88	2,500	.....	.....	.....	(17
18)	Oshawa	128,903	.....	4.73	68,213	517,901	19.01	1.9	.....	.....	517,901	19.01	72,000	.....	.....	.....	(18
19)	Ottawa	1,524,244	1,690,000	19.44	447,237	10,347,263	62.57	6.2	2,328,846	14.08	8,018,417	48.49	.....	.....	35,980	.....	(19
20)	Owen Sound	41,639	.....	2.97	54,250	516,744	36.87	3.7	288,770 [7]	20.60	227,974	16.27	.....	2,000 [29]	73,981 [17]	.....	(20
21)	Pembroke (T.)	177,203	6,342	14.89	.....	293,046	23.77	2.4	.....	.....	293,046	23.77	.....	1,857 [29]	.....	.....	(21
22)	Peterborough	513,000	*	15.71	149,027	2,035,128	62.34	6.2	1,476,920 [16]	45.24	558,208	17.10	.....	125,963 [15]	80,845 [14]	.....	(22
23)	Port Arthur	541,844	.....	19.56	414,291	1,921,653 [13]	69.36	6.9	968,764	34.97	952,889	34.39	322,000	.....	3,111	.....	(23
24)	St. Catharines	190,659	.....	5.41	127,646	634,568	18.03	1.8	.....	.....	634,568	18.03	.....	175,000 [11]	.....	.....	(24
25)	St. Thomas	110,970	4,000	6.45	217	259,703	14.56	1.5	.....	.....	259,703	14.56	.....	.....	.....	.....	(25
26)	Sarnia	309,092	193,532	22.56	39,490	1,310,845	58.84	5.8	.....	.....	1,310,845	58.84	573,668	.....	.....	.....	(26
27)	Sault Ste. Marie	1,237,105	110,000	47.28	136,192	2,250,594 [3]	78.99	7.9	968,347	33.99	1,282,248	45.00	.....	.....	102,943	.....	(27
28)	Stratford	101,000	62,000	9.19	162,249	769,455	43.38	4.3	467,166	28.08	271,466	15.31	.....	.....	127,283 [1]	35,810	(28
29)	Sudbury	295,134	433,884	19.12	429,821	1,461,365 [12]	38.33	3.8	28,751	.75	1,432,614	37.58	.....	.....	.....	.....	(29
30)	Timmins (T.)	300,320	212,368*	18.34	70,364	830,376	29.71	2.9	.....	.....	830,376	29.71	97,837	.....	.....	.....	(30
31)	Toronto	11,139,027	632,632 [5]	16.89	1,333,697	72,790,177 [30]	104.50	10.4	16,452,714	23.62	56,337,433	80.80	.....	488,112	.....	306,905 [5]	(31
32)	Welland	288,219	..... *	19.21	68,867	699,627	46.62	4.6	6,500	.43	693,127	46.19	20,000	.....	.....	.....	(32
33)	Windsor	[6]	1,837,977	[6]	[6]	23,983,955 [18]	200.16	20.0	548,595	4.58	23,435,360	19.56	.....	21,027 [29]	[6]	.....	(33
34)	Woodstock	202,954	.....	15.44	21,903	276,658	21.04	2.1	5,953	.45	270,705	20.59	.....	.....	.....	.....	(34

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 10,000 OR OVER, $200 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

(d) AND NOT INCLUDED IN TOTAL DEBENTURE DEBT ABOVE

* 1945 information.
(S.T.) Separated town.
(T.) Town.
(V.) Village.

(1) Total for local improvements.

(2) In addition, capital expenditure financed from current revenues—schools $20,500 and general $14,377—to be debentured in 1947.

(3) In addition, $30,000 Plummer Memorial Hospital bonds guaranteed (1945).

(4) In addition, guaranteed bonds totalling $456,920 as follows:
McKellar Hospital.....$283,630
Fort William Sanitorium..... 150,590
Fort William Y.M.C.A..... 22,700

(5) Being share of Toronto and Suburban Separate School Board debenture debt and sinking funds.

(6) Debt consolidated.

(7) $110,403in excess of requirements.

(8) In addition, $9,000 to be debentured.

(9) Includes $54,000 street railway scrapped.

(10) No debt as such, but Separate School Board of the village, through agreement with Toronto Suburban Separate School Board, paid $10,000 per year for three years commencing 1944. A proportion of this is applied by the Toronto Suburban Separate School Board on debt service.

(11) Secured by $180,000, 3% Dominion of Canada bonds.

(12) In addition, guaranteed bonds, Sudbury Copper Cliff Electric Railway, of $17,986.

(13) Not including guaranteed bonds of the Port Arthur General Hospital of $390,000, on which the city pays the carrying charges, and against which there is a sinking fund of $213,374.

(14) Sinking fund requirements only.

(15) Of which $94,500 to finance capital expenditure.

(16) Includes $436,991 surplus to requirements.

(17) Requirements only against total local improvements.

(18) New refunding debentures January 1, 1945; maturing serially in 31 years, 1945–75, callable in order of maturity, payable annually by coupons December 31. Instalment plan debentures substituted for former sinking funds. Sinking funds on hand subsequently transferred to Debenture Trust Account.

(19) Local improvements.

(21) Includes $26,000 notes payable secured by a like amount of debentures redeemed.

(22) Total sinking funds against total local improvements.

(23) In addition, expenditures on works to be debentured amounting to $1,260,406 and $190,942.

(29) Separate schools.

(30) In addition, guaranteed debentures, Toronto Harbour Commission, $19,389,000, and Toronto Housing Co. Ltd., $573,000.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1946

	MUNICIPALITY	GROSS PUBLIC UTILITIES DEBENTURE DEBT							SINKING FUNDS PUBLIC UTILITIES	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. Debt Less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After Deduction of Operation, Depreciation, Debt Retirement and Interest Charges)				
		Waterworks	Electric Light and Power	Street Railway	Housing §	Others	Gross Total Amount	Gross Total Per Capita		Amount	Per Capita	Waterworks	Electric Light and Power	Street Railway	Others	
	ONTARIO (Cities)	$	$	$	$	$	$	$	$	$	$	$	$	$	$	
1)	Barrie (T.)	1,778	.....	.....	.....	.....	1,778	.17	.....	1,778	.17	12,478*S*	34,568*S*	.....	.....	(1
2)	Belleville	71,400	.....	.....	.....	135,223*g*	206,623	12.93	.....	206,623	12.93	21,119*S*	50,269*S*	.....	2,105*Dg*	(2
3)	Brantford	495,901	7,500	.....	10,000	.....	513,401	14.75	94,439	418,962	12.26	13,106*S*	48,257*S*	11,366*S*	800*Sb*	(3
4)	Brockville (S.T.)	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	10,088*S*	27,127*S*	.....	6,838*Dg*	(4
5)	Chatham	.....	57,397	.....	.....	.....	57,397	4.94	.....	57,397	3.07	11,574*S*	19,523*S*	.....	.....	(5
6)	Cornwall (T.)	139,353	.....	.....	.....	.....	139,353	9.01	.....	139,353	9.01	3,149*D*	.....	.....	.....	(6
7)	Forest Hill (V.)	.....	191,481	.....	.....	.....	191,481	13.14	.....	191,481	13.14	11,991*S*	28,123*S*	.....	.....	(7
8)	Fort William	620,376	250,000	.....	.....	.....	870,376	27.39	574,028	296,348	9.33	117,385*S*	75,211*S*	92,910*S*	25,075D*t*	(8
9)	Galt	25,289	.....	.....	.....	.....	25,289	1.55	.....	25,289	1.55	27,316*S*	23,270*S*	.....	.....	(9
10)	Guelph	.....	.....	110,189	.....	.....	110,189	4.52	.....	110,189	4.52	55,483*S*	9,913*S*	61,529*S*[8]	22,112*Dg*	(10
11)	Hamilton	2,198,760	313,000	.....	.....	.....	2,511,760	14.06	.....	2,511,760	14.06	436,588*S*	?	.....	.....	(11
12)	Kingston	235,700	7,049	.....	.....	99,751*g*	342,500	10.38	81,026	261,474	7.92	?	?	.....	? *g*	(12
13)	Kitchener	.....	98,000	250,000	.....	.....	348,000	9.22	.....	348,000	9.22	27,518*S*	119,905*S*	11,893*S*	18,397*Sg*	(13
14)	London	29,506	3,024	976,700	.....	.....	1,009,230	11.43	710,475	298,755	3.38	117,077*S*	158,673*S*	25,747*D*	.....	(14
15)	Niagara Falls	289,764	21,340	.....	.....	.....	311,104	15.15	.....	311,104	15.15	35,338*S*	19,642*S*	.....	763*Sb*	(15
16)	North Bay	104,716	9,000	.....	.....	.....	113,716	6.65	.....	113,716	6.65	35,891*S*	1,765*D*	.....	.....	(16
17)	Orillia (T.)	14,767	264,241	19,116	.....	.....	298,123	27.46	.....	298,123	27.46	4,384*S*[1]	19,699*S*[1]	.....	.....	(17
18)	Oshawa	95,309	.....	.....	41,000	.....	136,309	5.00	.....	136,309	5.00	5,536*S*	139,812*S*	.....	.....	(18
19)	Ottawa	2,467,644	96,241	.....	.....	.....	2,563,885	15.50	644,490	1,919,395	11.61	131,376*S*	114,435*S*	.....	.....	(19
20)	Owen Sound	.....	.....	.....	.....	189,961*g*	189,961	13.55	.....	189,961	13.55	?	?	.....	.....	(20
21)	Pembroke (T.)	84,502	.....	.....	.....	.....	84,502	6.85	.....	84,502	6.85	9,756*D*	.....	.....	.....	(21
22)	Peterborough	460,417	53,000	.....	.....	177,000*g*	690,417	21.15	330,410[9]	360,007	11.03	466*S*	87,307*S*	.....	9,098*Sg*	(22
23)	Port Arthur	167,875	.....	.....	.....	50,000*t*	217,875	7.86	73,771	144,104	.52	57,617*S*	54,919*S*	71,838*S*	30,912*St*	(23
24)	St. Catharines	139,500	15,750	.....	.....	.....	155,250	4.41	.....	155,250	4.41	10,258*S*	?	.....	? *g*	(24
25)	St. Thomas	71,303	.....	7,400	.....	.....	78,703	4.52	.....	78,703	4.52	4,225*S*	55,846*S*[10]	?	[3]	(25
26)	Sarnia	100,147	.....	.....	.....	144,383*e*	244,530	10.98	.....	244,530	10.98	22,967*S*	23,358*S*	.....	.....	(26
27)	Sault Ste. Marie	60,000	.....	.....	.....	.....	60,000	2.10	54,296	5,704	.20	78,984*S*	55,846*S*[7]	.....	.....	(27
28)	Stratford	.....	50,000	.....	.....	2,000*g*	52,000	2.93	30,823	21,177	1.19	22,870*S*	42,638*S*[11]	.....	.....	(28
29)	Sudbury	39,838	54,898	.....	.....	.....	94,736	2.49	.....	94,736	2.49	46,415*S*	6,931*S*	.....	.....	(29
30)	Timmins (T.)	84,427	.....	.....	.....	.....	84,427	3.02	.....	84,427	3.02	21,300*S*	.....	.....	.....	(30
31)	Toronto	16,511,789	6,523,400	9,329,000	[6]	1,965,200[4]	34,329,389	49.28	7,693,552	26,635,837	38.23	720,222*S*	.....	4,196,266[12]	[5]	(31
32)	Welland	145,621	.....	.....	.....	.....	145,621	9.70	.....	145,621	9.70	17,602*S*	15,067*S*	.....	.....	(32
33)	Windsor	[2]	[2]	.....	.....	.....	[2]	.....	[2]	[2]	.....	279,643*S*	?	.....	.....	(33
34)	Woodstock	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	4,533*S*	8,438*S*	.....	.....	(34

§ USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES

¶ AS REPORTED BY THE MUNICIPALITY

(S.T.) Separated town.
(T.) Town.
(V.) Village.
(*S*) Surplus. (*D*) Defict.
(*b*) Housing. (*e*) Elevator.
(*g*) Gas. (*t*) Telephone.

(1) After grants to town of: electric light, $7,139, and waterworks, $3,570.
(2) Debt consolidated.
(3) Gas department not operating.
(4) Abattoir, $78,000; sinking funds, $19,398; Exhibition, Royal Winter Fair, Island ferries and civic airports, $1,887,200; with reserves of $155,781.
(5) Abattoir, $7,100*S*; Exhibition (under military occupation), $178,470*D*; Island ferries, $51,000*D*; civic airports, $73,146.
(6) Housing debentures are included with general debt.
(7) After operating charges only.
(8) Total street railway and Guelph Junction Railway.
(9) Sinking fund requirements only.
(10) After operating charges only.
(11) Includes shop, $5,924.
(12) Includes Grey Coach Lines Ltd., $468,940.

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FINANCIAL STATISTICS OF CANADIAN GOVERNMENTS

(1) Municipality HALIFAX City, N.S.

(2) Date of information 31/12/46

(3) Population 100,000

(4) Assessment against which taxes levied
(a) Amount $69,593,849. (b) Per capita $696.00

(5) Taxes levied:
(a) Amount $ 3,059,779. (b) Per capita $ 30.60

(6) Taxes collected during year 1946

(a) Current	(b) Arrears	(c) Total	(d) % 1946 Levy
$2,795,739.	$450,831.	$3,246,570.	106.1

(7) Current levy uncollected

(a) Amount	(b) Per Capita	(c) % 1946 Levy
$246,040.	$2.46	8.04

(8) Tax Arrears as at 31/12/46

(a) Amount	(b) Reserve	(c) Net Arrears	(d) Per Capita
$866,159.	$466,356.	$399,803.	$4.00

(9) Tax Sale Lands and Certificates

(a) Amount	(b) Reserve	(c) Net Arrears	(d) Per Capita
$67,798.	Nil	$67,798.	.68

(10)

(a) Current Revenue	(b) Current Expenditure	(c) Operating Surplus
$3,807,938.	$3,746,270.	$61,668.

(11) Debenture Indebtedness - Unmatured

	Amount $	Sinking Funds $	Net Debt $	
A. General				
1. Schools (other than Separate)	2,922,798.	982,212.	1,940,586.	
2. Separate Schools				
3. Local Improvements				
a. Owners				
b. Municipality	5,681,488.	3,215,262.	2,466,226.	
c. All Other	4,813,787.	2,733,892.	2,079,895.	
4. Total	13,418,073.	6,931,366.	6,486,707.	(Net General)
5. Per Capita	$134.18	69.31	64.87	
B. Utilities				
1. Waterworks	2,693,592.	570,628.	2,122,964.	
2. Electric Light				
3. St. Rly. & Bus				
4. Housing				
5. Others (Gas)				
6. Total Utilities	2,693,592.	570,628.	2,122,964.	(Net Utilities)
7. Per Capita	26.93	5.71	21.23	
C. GRAND TOTAL (Gross Debt)	16,111,665.	7,501,994.	8,609,671.	(Net Total)
1. Per Capita	161.12	75.02	86.10	
2. Relation Gross Debenture Debt to Standard Assessment		16.1%		

(12) Floating Debt
1. In anticipation of issuing debentures $560,950.
2. Temporary - Including bank loans etc. 465,814.

(13) Results of Operation - Utilities
1. Waterworks $ 82,923.
2. Electric Light & Power
3. St. Rly. & Bus
4. Housing
5. Others (Gas)

(H. O. Taylor) Statistician,
Citizens' Research Institute of Canada,
137 Wellington St. W., Toronto 1

Note: Refer Financial Statistics - Canadian Governments 1947 Page 8A, Note (22)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1946

	MUNICIPALITY	POPULATION: Dominion Census 1931	POPULATION: Dominion Census 1941	POPULATION: City's Report 1946	AREA IN SQUARE MILES	NET GENERAL DEBENTURE DEBT (Net Total Debt Less Net Public Utilities Debt): Amount (X)	NET GENERAL DEBENTURE DEBT: Per Capita	ASSESSED VALUE FOR TAXATION (a): Amount	ASSESSED VALUE FOR TAXATION (a): Per Capita	TAXES LEVIED 1946: Amount	TAXES LEVIED 1946: Per Capita	TAXES COLLECTED 1946: Amount	TAXES COLLECTED 1946: % of 1946 Levy	1946 TAX LEVY UNPAID AT DECEMBER 31, 1946: Amount	1946 TAX LEVY UNPAID AT DECEMBER 31, 1946: Per Capita	1946 TAX LEVY UNPAID AT DECEMBER 31, 1946: % of 1946 Levy Unpaid	ACCUMULATED TAX ARREARS (Incl. 1946 Taxes Unpaid) (After Deducting Reserve, if Any): Amount	ACCUMULATED TAX ARREARS (Incl. 1946 Taxes Unpaid) (After Deducting Reserve, if Any): Per Capita	TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (After Deducting) Reserve, if Any): Amount	TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (After Deducting) Reserve, if Any): Per Capita	
	NEW BRUNSWICK (Cities)					$	$	$	$	$	$	$	%	$	$	%	$	$	$	$	
1)	Fredericton	8,830	10,062	17,000	16.9	560,730	32.98	12,652,182	744	412,547[1]	24.27	426,458[1]	103.4	23,777	1.40	5.8	20,452[19]	1.20	.....	.....	(1
2)	Moncton	20,689	22,763	27,315	3.3	2,009,801	73.58	24,731,385	905	1,040,154[1]	38.08	1,018,748[1]	97.9	111,609	4.08	10.7	89,697[20]	3.28	[20]	.....	(2
3)	Saint John	47,514	51,741	55,000	14.3	3,354,990	61.00	44,088,530	802	2,542,642[1]	46.23	2,483,843[1]	97.7	369,973	6.73	14.5	479,770[21]	8.72	27,754[21]	.50	(3
	NOVA SCOTIA																				
4)	Dartmouth (T.)	9,100	10,847	17,765*	2.7	374,881	21.10	6,438,210	362	254,314	14.31	250,428	98.4	28,821	1.62	11.3	6,280[6]	.35	5,235	.29	(4
5)	Glace Bay (T.)	20,706	25,147	26,000*	9.7	612,897	23.57	6,337,200	244	574,793	22.11	581,970	101.2	90,229	3.47	15.7	86,023[8]	3.31	8,143	.31	(5
6)	Halifax (C.)[22]	59,275	70,488	100,000*	6.7																(6
7)	New Waterford (T.)	7,745	9,302	10,000*	2.0	263,118	26.31	2,255,445	255	244,058	24.40	246,243	100.9	35,833	3.58	14.7	32,868[5]	3.29	1,710	.17	(7
8)	Sydney (C.)	23,089	28,305	32,000*	5.8	943,578	29.47	16,418,542	513	917,752	28.68	880,132	95.9	121,534	14.99	13.2	72,848[9]	2.28	86,143	2.69	(8
9)	Truro (T.)	7,901	10,272	10,272*	4.7	340,181	33.12	6,396,475	623	254,990	24.82	250,585	98.1	11,134	1.08	4.4	13,194[25]	1.28	62	.....	(9
	PRINCE EDWARD ISLAND																				
10)	Charlottetown (C.)	12,361	14,821	16,000	1.9	1,503,636	31.48	11,000,000	687	334,331	20.90	343,611	102.8	42,846	2.68	12.8	47,506[23]	2.97	.....	.....	(10
	ONTARIO TOWNSHIPS																				
	Suburban and Semi-urban																				
11)	Cornwall Twp.	10,931	15,962	14,811	97.4	363,354	24.53	9,472,963	639	367,738	24.83	355,575	96.7	59,975	4.05	16.3	81,183[2]	5.48	82[2]	.....	(11
12)	East York Twp.	33,060	41,821	44,773	5.8	[4]		17,806,262	398	1,287,456	28.75	1,294,808	100.6	68,387	1.53	5.3	[3]	.....	38,450[3]	.86	(12
13)	Etobicoke Twp.	12,276	18,973	22,686	42.4	1,735,103	76.48	10,597,220	467	818,793	36.09	822,952	100.5	54,859	2.42	6.7	[10]	.....	[10]	.....	(13
14)	Nepean Twp.	11,142	13,859	16,973	92.6	?	.....	11,726,841	691	421,018	24.80	409,604	97.3	42,847	2.52	10.1	[7]	.....	[7]	.....	(14
15)	North York Twp.	12,263	22,908	26,432	69.8	2,110,725	79.85	15,936,385	603	928,059	35.11	937,697	101.0	98,163	3.71	10.6	25,931[11]	.98	[11]	.....	(15
16)	Scarborough Twp.	20,682	24,303	25,482	63.7	2,150,322	84.38	12,814,041	503	709,922	27.86	699,982	98.6	69,039	2.71	9.7	[12]	.....	13,678[12]	.54	(16
17)	Stamford Twp.	7,743	9,574	10,851[18]	32.6	.....	.....	8,773,916	808	343,838	31.69	339,321	98.7	22,117	2.04	6.4	6,718[13]	.62	[13]	.....	(17
18)	Teck Twp.	9,129	20,409	19,482	36.0	694,828	35.66	11,484,883[15]	589	519,118[24]	26.65	550,744[24]	106.1	61,901	3.18	11.9	117,771[14]	6.04	[14]	.....	(18
19)	Toronto Twp.	8,476	12,481	12,553	101.8	126,546	10.08	8,340,275	664	297,421	23.69	295,919	99.5	38,154	3.04	12.8	[17]	.....	[17]	.....	(19
20)	York Twp.	62,978	81,052	82,753	7.9	[4]		31,056,733	375	2,619,344	31.65	2,599,909	99.2	96,005	1.16	3.7	[16]	.....	[16]	.....	(20

(a) STANDARD ASSESSMENT, MUNICIPALITIES 10,000 OR OVER, $1,000 PER CAPITA

(C.) City.
(T.) Town.
(X) Any amounts borrowed in anticipation of debenture issues are usually additional to these figures. See fourth last column of next page.
* ~~1941~~ census. 1945 information.

(1) Includes government compensation *re* income tax; amounts not available.
(2) After deducting reserve for tax arrears of $8,800 and tax sale lands of $435.
(3) Reserve of $116,691 against tax arrears of $75,722, and $140,791 against tax sale lands.
(4) Debt consolidated.
(5) After deducting reserve of $20,550.
(6) After deducting reserve of $35,380.
(7) Reserve of $202,139 against tax arrears of $48,772 and tax sale lands of $275,000.
(8) After deducting reserve of $42,182.
(9) After deducting reserve of $98,686.
(10) Tax arrears of $78,664 and tax sale lands of $279,625 fully reserved.
(11) After deducting reserve of $124,104 against tax arrears and $251,000 against tax sale lands of $97,272.
(12) Reserve of $167,025 against tax arrears of $104,207. After deducting reserve of $489,958 against tax sale lands.
(13) After deducting reserve of $24,719 against tax arrears. Reserve of $6,327 against tax sale lands of $807.
(14) After deducting reserve of $21,445 against tax arrears. Tax sale lands of $32,237 fully reserved.
(15) Includes mines income assessment.
(16) Reserve of $255,110 against tax arrears of $143,828, and $1,411,310 against tax sale lands of $820,838.
(17) Reserve of $140,685 against tax arrears of $51,922 and tax sale lands of $6,275. Reserve includes allowances for contingencies.
(18) Excludes inmates of institutions.
(19) After deducting reserve of $22,958.
(20) After deducting reserve of $90,000. Tax sale lands of $9,973 fully reserved.
(21) After deducting reserve of $906,308 against tax arrears and $30,942 against tax sale lands.
(22) 1946 information for Halifax not available at date of publishing. Will be circulated as early as available.
(23) After deducting reserve of $153,278.
(24) Includes mines income tax.
(25) After deducting reserve of $1,986.

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(Information from official and other reliable sources, but not guaranteed)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1946

	MUNICIPALITY	GROSS DEBENTURE DEBT (With Details for Schools and Local Improvements) (For Public Utilities See Following Page) — Schools: Other Than Separate, Amount	Schools: Separate, Amount	Schools: Combined Per Capita	Local Improvements (Owner's Share), Amount	Total Gross Debenture Debt (b), Amount	Total Gross Debenture Debt (b), Per Capita	Relation of Gross Debenture Debt to Standard Assessment (c)	Total Sinking Funds on Hand (Including Separate Schools, if Any), Amount	Total Sinking Funds on Hand (Including Separate Schools, if Any), Per Capita	Net Total Debenture Debt (Total Gross Debt Less Sinking Funds), Amount	Net Total Debenture Debt (Total Gross Debt Less Sinking Funds), Per Capita	Floating Debt: Amount Borrowed in Anticipation of Debenture Issues (d)	Floating Debt: Other Bank Loans, Treasury Notes, Overdrafts	Local Improvements Sinking Fund (Owner's Share Only)	Separate Schools Sinking Fund	
	NEW BRUNSWICK (Cities)	$	$	$	$	$	$	%	$	$	$	$	$	$	$	$	
1)	Fredericton	88,500	.....	5.20	.....	1,086,942[11]	63.94	6.4	355,970	20.94	730,971	43.00	.....	2,063	.....	.....	(1
2)	Moncton	1,181,500	.....	43.25	.....	4,581,600[12]	167.73	16.7	2,184,681	79.98	2,396,919	87.75	.....	.....	.....	.....	(2
3)	Saint John	2,067,000	.....	37.58	534	7,767,923	141.23	14.1	3,521,547	64.03	4,246,376	77.20	617,088	34,200[15]	.....	.....	(3
	NOVA SCOTIA																
4)	Dartmouth (T.)	245,200	.....	13.80	.....	1,242,100	69.92	7.0	457,284	25.74	784,816	44.18	759	.....	.....	.....	(4
5)	Glace Bay (T.)	395,000	.....	15.19	.....	1,269,500[7]	48.83	4.9	656,603	25.26	612,897	23.57	.....	15,383	.....	.....	(5
6)	Halifax (C.)																(6
7)	New Waterford (T.)	30,000	.....	3.00	.....	447,000[14]	44.70	4.5	183,862	18.39	263,118	26.31	.....	22,415	.....	.....	(7
8)	Sydney (C.)	260,000	.....	8.12	.....	2,429,500	75.92	7.6	1,361,357	42.54	1,068,143	33.38	.....	240,362[13]	.....	.....	(8
9)	Truro (T.)	330,000	.....	32.13	.....	866,950	84.40	8.4	457,566	44.55	409,384	39.85	.....	45,000	.....	.....	(9
	PRINCE EDWARD ISLAND																
10)	Charlottetown (C.)	154,500	.....	9.66	.....	2,369,550	148.10	19.7	537,164	33.57	1,832,386	114.53	.....	65,930	.....	.....	(10
	ONTARIO TOWNSHIPS Suburban and Semi-urban																
11)	Cornwall Twp.	45,429	237,327[1]	19.09	.....	363,354[2]	24.53	2.4	.....	.....	363,354	24.53	.....	160,722[3]	.....	.....	(11
12)	East York Twp.	193,677	17,895[5]	4.72	.....	4,388,572	98.02	9.8	13,785	.31	4,374,787	97.71	.....	.....	.....	13,785[5]	(12
13)	Etobicoke Twp.	697,297	7,050[5]	31.05	409,924	2,215,772[10]	97.67	9.8	488,145[18]	21.52	2,210,341	76.15	.....	.....	.....	5,431[5]	(13
14)	Nepean Twp.	109,755	.....	6.47	15,381	621,429[6]	36.61	3.7	.....	.....	621,429	36.61	74,584	.....	.....	.....	(14
15)	North York Twp.	1,143,685	5,028[5]	43.46	940,286[4]	2,311,783	87.46	8.7	3,874	.15	2,307,909	87.31	.....	.....	.....	3,874[5]	(15
16)	Scarborough Twp.	755,724	4,289[5]	29.82	446,754	2,272,769[8]	89.19	8.9	3,304	.13	2,259,465	89.06	.....	.....	.....	3,304[5]	(16
17)	Stamford Twp.	105,092	.....	9.68	167,049[9]	478,545	44.10	4.4	.....	.....	478,545	44.10	36,700	.....	.....	.....	(17
18)	Teck Twp.	275,580	.....	14.14	22,700[4]	1,004,635	51.57	5.1	.....	.....	1,004,635	51.57	118,935	.....	.....	.....	(18
19)	Toronto Twp.	120,232	.....	9.58	.....	280,966[16]	22.38	2.2	.....	.....	280,966	22.38	55,000	.....	.....	.....	(19
20)	York Twp.	713,735	26,577[5]	8.95	[17]	11,400,312[17]	137.76	13.8	20,469	.25	11,379,843	137.51	.....	.....	.....	20,469[5]	(20

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 10,000 OR OVER, $200 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

(d) AND NOT INCLUDED IN TOTAL DEBENTURE DEBT ABOVE

(C.) City.

(T.) Town.

(1) Debenture indebtedness of separate school sections—No. 1, $103,300; No. 2, $116,427; No. 8, $17,600.

(2) Excludes $6,480 City of Cornwall guaranteed.

(3) Includes $154,700 loans for capital purposes.

(4) Total for local improvements.

(5) Being share of Toronto and Suburban Separate School Board debt and sinking fund, apportioned on the basis of the 1945 requisition.

(6) In addition, assumed from Village of Richmond $1,313.

(7) Not including guaranteed bonds of the Caledonia Power and Water Board amounting to $467,500, with sinking funds of $10,544. This board was formed to purchase the town's waterworks and electric light system.

(8) Includes $11,666 issued but not sold. In addition, assumed from Markham Twp. $6,961.

(9) Includes watermains which are not segregable from other local improvements.

(10) Includes assumed by Village of Long Branch $415,972, with securities held in sinking fund amounting to $482,714, and Town of New Toronto $4,446.

(11) In addition, Victoria Hospital debentures amounting to $49,500 guaranteed.

(12) In addition, Moncton Hospital debentures guaranteed amounting to $280,000, with sinking funds of $182,050.

(13) Includes water $10,911, school $11,965 and hospital $30,228.

(14) In addition, guaranteed hospital debentures amounting to $17,000, against which reserves of $10,390.

(15) Of which $31,950 are school loans.

(16) In addition, debentures authorized but unissued amounting to $4,976.

(17) Debt consolidated.

(18) Share of Toronto and Suburban Separate School Board sinking fund $5,431, and Long Branch realization fund $482,714.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1946

	MUNICIPALITY	GROSS PUBLIC UTILITIES DEBENTURE DEBT							SINKING FUNDS PUBLIC UTILITIES	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. Debt Less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After Deduction of Operation, Depreciation, Debt Retirement and Interest Charges)				
		Waterworks	Electric Light and Power	Street Railway	Housing §	Others	Gross Total Amount	Gross Total Per Capita		Amount	Per Capita	Waterworks	Electric Light and Power	Street Railway	Others	
	NEW BRUNSWICK (Cities)	$	$	$	$	$	$	$	$	$	$	$	$	$	$	
1)	Fredericton	242,000*y*	.....	.....	.....	.....	242,000	14.23	71,759	170,241	10.01	24,743*S* [6]	.....	.....	.....	(1
2)	Moncton	1,055,500	.....	.....	.....	.....	1,055,500	38.64	668,381	387,119	14.17	59,164*S*	.....	.....	.....	(2
3)	Saint John	2,541,985	767,440	.....	.....	.....	3,309,425	60.17	1,415,040	1,894,385	34.44	61,557*S*	114,648*S*	.....	.....	(3
	NOVA SCOTIA															
4)	Dartmouth (T.)	218,200	.....	.....	.....	318,000*f*	536,200	30.18	126,265	409,935	23.08	30,944*D*	.....	.....	? *f*	(4
5)	Glace Bay (T.)	[5]	[5]	.....	.....	.....	[5]	.....	.....	.....	.....	3,198*D*	6,511*S*	.....	.....	(5
6)	Halifax (C.)															(6
7)	New Waterford (T.)	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	(7
8)	Sydney (C.)	255,000	.....	.....	.....	.....	255,000	7.97	130,435	124,565	3.89	27,147*D*	.....	.....	.....	(8
9)	Truro (T.)	92,500	85,000	.....	.....	.....	177,500	17.28	108,297	69,203	6.74	13,754*S*	16,640*D*	.....	.....	(9
	PRINCE EDWARD ISLAND															
10)	Charlottetown (C.)	328,750	.....	.....	.....	.....	328,750	20.55	103,113	225,637	14.10	33,492*S* [7]	.....	.....	.....	(10
	ONTARIO TOWNSHIPS															
	Suburban and Semi-urban															
11)	Cornwall Twp.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	(11
12)	East York Twp.	[2]	[2]	.....	.....	.....	[2]	.....	.....	[2]	.....	19,709*S*	79,466*S*	.....	.....	(12
13)	Etobicoke Twp.	456,172 [3]	19,065	.....	.....	.....	475,237	20.95	.....	475,237	20.95	15,399*S*	?	.....	.....	(13
14)	Nepean Twp.	496,100*y* [4]	.....	.....	.....	.....	496,100	29.23	.....	496,100	29.23	1,815*D*	.....	.....	.....	(14
15)	North York Twp.	106,553	90,631	.....	.....	.....	197,184	7.46	.....	197,184	7.46	762*S*	.....	.....	.....	(15
16)	Scarborough Twp.	119,143	.....	.....	.....	.....	119,143	4.67	.....	119,143	4.67	69,864*S*	44,851*S*	.....	.....	(16
17)	Stamford Twp.	[1]	25,417	.....	.....	.....	.....	.....	.....	.....	.....	64*S*	9,106*S*	.....	647*Sh*	(17
18)	Teck Twp.	309,808	.....	.....	.....	.....	309,808	15.90	.....	309,808	15.90	11,971*S*	.....	.....	.....	(18
19)	Toronto Twp.	147,088	7,333	.....	.....	.....	154,420	12.30	.....	154,420	12.30	1,036*S*	.....	.....	.....	(19
20)	York Twp.	[2]	[2]	[2]	.....	.....	.....	.....	.....	.....	.....	64,464*S*	75,927*S*	211,775*S*	.....	(20

§ USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES

¶ AS REPORTED BY THE MUNICIPALITY

(C.) City.
(T.) Town.
(*S*) Surplus.
(*D*) Deficit.
(*f*) Ferry.
(*h*) Housing.
(*y*) Waterworks and sewers.

(1) Water debt not segregable from other local improvements.

(2) Debt consolidated.

(3) Debentures of $4,446 collectible from Town of New Toronto.

(4) Waterworks and sewers debt issued on a local improvement basis and levied for by area rates.

(5) The waterworks and electric light plants were sold in 1941 to the Caledonia Power and Water Board, which is wholly owned by the Town of Glace Bay. The operating profits shown are for the board's operations.

(6) After debt charges but not depreciation.

(7) Before depreciation and debt charges.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1946

	MUNICIPALITY	POPULATION			NET GENERAL DEBENTURE DEBT (Net Total Debt Less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED 1946		TAXES COLLECTED IN 1946 (Current and Arrears)		1946 TAX LEVY UNPAID AS AT DEC. 31, 1946	ACCUMULATED TAX ARREARS (Incl. 1946 Taxes Unpaid) (After Deducting Reserve, if Any)		TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (After Deducting Reserve, if Any)		
		Dominion Census		Town's Report	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	% of 1946 Levy	Amount	Amount	Per Capita	Amount	Per Capita	
		1931	1941	1946	$ (X)	$	$	$	$	$	$	%	$	$	$	$	$	
	BRITISH COLUMBIA (Cities)																	
1)	Alberni*	702	1,807	2,200	6,693	3.04	498,593	227	34,324	15.60	35,406	103.1	3,715	5,188	2.34	12,097	5.50	(1
2)	Chilliwack	2,461	3,675	4,000	69,753	17.44	1,618,294	404	94,720	23.68	96,619	102.0	2,211	2,612	.65	124	.03	(2
3)	Courtney	.....	.....	2,000	71,964	35.98	1,321,138	660	47,651	23.82	49,197	103.2	3,480	4,529	2.26	.....	.....	(3
4)	Cranbrook	3,067	2,568	2,520	233,358	92.60	1,236,696	491	59,230	23.50	58,329	98.4	5,531	1,465 [3]	.58	29	.....	(4
5)	Dawson Creek (V.)	.....	518	3,300	110,000	33.33	1,044,775	316	21,773	6.60	20,879	95.8	2,305	2,467 [12]	.75	.....	.....	(5
6)	Duncan	1,843	2,189	2,500	10,703	4.28	879,946	822	45,954	18.38	45,969	100.0	1,937	2,736	1.09	8	.....	(6
7)	Fernie	2,732	2,545	3,000	.....	.....	1,116,491	372	40,010	13.34	38,783	96.9	3,984	1,060 [4]	.35	4,877 [4]	1.62	(7
8)	Kamloops	6,167	5,959	7,500	268,725	35.83	4,287,610	572	195,793	26.10	199,225	101.7	8,671	11,320	1.51	9,160	1.22	(8
9)	Kelowna	4,655	5,118	9,500	383,202	40.34	2,885,490*	304	153,811	16.19	153,604	99.9	2,817	3,466	.36	.....	.....	(9
10)	Kimberley	.....	.....	5,180	19,000	3.67	1,336,652	258	36,674 [2]	7.08	36,336 [2]	99.1	2,878	2,563 [5]	.49	.....	.....	(10
11)	Nanaimo	6,745	6,635	7,200	595,239	82.67	2,264,186	314	175,701	24.40	173,741	98.9	10,900	15,458	2.15	33,012*	4.58	(11
12)	Nelson	5,992	5,912	6,000	?	.....	4,453,837	742	180,852	30.14	187,049	98.4	8,676	11,864	1.98	2,799	.46	(12
13)	Port Alberni	2,356	4,584	6,927	?	.....	4,063,593	587	149,771	21.62	149,833	100.0	7,362	28,412	4.10	32,167	4.64	(13
14)	Port Coquitlam	1,319	1,539	2,000	[1]	.....	900,763	450	55,596	27.80	53,777	96.7	4,338	5,410	2.70	211,370	10.57	(14
15)	Port Moody	1,260	1,512	2,200	?	.....	1,243,375	565	35,619	16.19	36,554	102.6	4,230	6,521	2.96	113,762	51.71	(15
16)	Prince George	2,479	2,027	5,500	92,800	16.87	909,513	165	59,593	10.83	60,009	100.7	4,082	4,622	.84	184,488	33.54	(16
17)	Prince Rupert	6,350	6,714	8,200	[1]	.....	4,367,647	533	251,552	30.68	244,201	97.1	14,000	19,110	2.33	24,366	29.71	(17
18)	Revelstoke	2,736	2,106	3,000	44,708	14.90	1,573,610	524	62,843	20.95	65,807	104.7	6,818	11,291	3.76	44,010	14.67	(18
19)	Rossland*	2,848	3,657	3,657	[1]	.....	1,145,444	313	62,977	17.22	67,223	106.7	9,503	18,663	5.10	6,798	1.86	(19
20)	Vernon	3,937	5,209	10,000	691,592	69.16	3,213,221	321	159,130	15.91	163,039	102.4	5,536	7,032	.70	20,000	2.00	(20
	Suburban and Semi-urban (Districts)																	
21)	Chilliwack (Twp.)	.....	.....	12,500	223,090	17.85	7,247,232	580	209,357	16.75	207,572	99.1	11,984	17,812	1.42	976	.08	(21
22)	Oak Bay	5,892	9,240	11,000	262,391	23.85	9,142,839	831	294,332	26.76	295,482	100.4	6,471	5,367	.49	20,989	1.91	(22
23)	Penticton	4,640	5,777	9,500	737,200	77.60	3,330,440*	350	213,017 [14]	22.42	215,514 [14]	101.2	6,824	12,674	1.33	16,140	1.70	(23
24)	Summerland	1,791	2,054	3,000	30,000	10.00	2,083,192	694	52,044	17.35	51,536	99.0	1,239	1,676	.56	5,666	1.89	(24
25)	Surrey	.....	.....	25,000*	107,193	4.29	8,637,633*	345	451,980	18.08	444,348	98.3	36,615	43,618	1.74	11,043	.44	(25
26)	Vancouver North	4,788	5,931	8,000	?	.....	3,690,659	461	216,547	27.07	223,863	103.4	34,199	42,995	5.37	592,712 [6]	74.09	(26
27)	Vancouver West	4,786	8,362	10,500	394,842	37.60	5,631,731	536	353,209	37.64	353,389	100.1	26,574	34,315	3.27	28,710	2.73	(27
	ALBERTA (Towns)																	
28)	Camrose	2,258	2,598	4,000	.....	.....	2,324,023	581	97,832	24.46	87,443	89.4	11,406	19,644 [8]	4.91	2,196 [8]	.55	(28
29)	Cardston	1,672	1,864	2,500*	.....	.....	1,124,831*	450	60,438	24.17	55,549	91.9	?	29,016	11.61	2,968	1.19	(29
30)	Coleman	1,702	1,870	2,500*	.....	.....	704,770*	282	?	.....	36,914	.....	?	5,698	2.28	142	.06	(30
31)	Drumheller (C.)	2,987	2,748	2,617	17,661	6.75	2,014,053	770	115,566	44.16	112,391	97.2	?	6,938 [7]	2.65	793	.30	(31
32)	Grande Prairie	1,464	1,724	2,700	81,384	53.96	1,596,086	591	96,090	35.59	110,462	114.9	7,159	41,880 [10]	15.51	.....	.....	(32
33)	High River	1,459	1,430	2,500	2,775	1.11	1,089,688	436	63,873	25.55	59,999	93.9	5,500	6,356 [9]	2.54	28,547	11.42	(33
34)	MacLeod	1,447	1,912	2,000	215,820	107.91	975,850	488	46,909	23.45	37,957	80.9	2,429	2,975 [15]	1.49	136,329	68.16	(34
35)	Raymond	1,849	2,089	2,300	100,000	43.48	920,625	400	55,736	2.42	53,579	96.1	10,764	[11]	.....	[11]	.....	(35
36)	Red Deer (C.)	2,344	2,924	3,955	105,680	26.72	2,328,917	589	90,816	22.96	89,982	99.1	1,723	2,345	.59	.....	.....	(36
37)	Vegreville	1,659	1,696	2,100	10,717	5.10	1,439,819	686	68,159	32.46	70,158	102.9	3,803	2,680 [16]	1.28	[16]	.....	(37
38)	Wetaskiwin	2,125	2,318	3,150	?	.....	2,622,677	833	96,514	30.64	87,543	90.7	4,768	9,864	3.13	.....		(38

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

(C.) City.
(V.) Village.
(X) Any amounts borrowed in anticipation of debenture issues are additional to these figures. See third to last column of next page.
* As at December 31, 1945.
(1) Debt consolidated.
(2) School taxes levied and collected by the Province.
(3) After deducting reserves for tax arrears of $5,259 and tax sale lands of $1,718.
(4) After deducting reserves for tax arrears of $4,000 and tax sale lands of $25,846.
(5) After deducting reserves for tax arrears of $800.
(6) After deducting reserves of $451,391.
(7) After deducting reserve of $30,024.
(8) Reserve for uncollected taxes not segregated.
(9) After deducting reserve of $1,000.
(10) After deducting reserve of $6,000.
(11) Tax arrears of $2,931 and tax sale lands of $25,624, against which reserve of $42,858.
(12) After reserve of $650.
(14) Includes irrigation levy.
(15) After reserve of $110.
(16) After reserves of $1,974. Tax sale lands of $15,406 fully reserved.

CITIZENS' RESEARCH INSTITUTE OF CANADA
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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1946

	MUNICIPALITY	POPULATION			NET GENERAL DEBENTURE DEBT (Net Total Debt Less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED 1946		TAXES COLLECTED IN 1946 (Current and Arrears)		1946 TAX LEVY UNPAID AS AT DEC. 31, 1946	ACCUMULATED TAX ARREARS (Incl. 1946 Taxes Unpaid) (After Deducting Reserve, if Any)		TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (After Deducting Reserve, if Any)		
		Dominion Census		Town's Report	Amount X	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	% of 1946 Levy	Amount	Amount	Per Capita	Amount	Per Capita	
		1931	1941	1946	$	$	$	$	$	$	$	%	$	$	$	$	$	
	SASKATCHEWAN																	
	(Towns)																	
1)	Biggar	2,369	1,930	1,799	25,504	14.18	928,018	516	45,895	25.51	44,001	96.9	6,253	7,388 [1]	4.11	23,383 [1]	13.00	(1)
2)	Estevan	2,936	2,774	3,120	.....	.....	2,201,680	706	101,152	32.42	99,853	98.7	14,336	6,993 [2]	2.24	115,388 [2]	36.98	(2)
3)	Kamsack	2,087	1,792	2,052	.....	.....	1,057,720	515	44,498	21.68	47,214	106.1	2,382	[3]	.....	[3]	.....	(3)
4)	Melfort	1,809	2,005	2,500	.....	.....	1,571,000	628	72,072	28.83	70,893	91.9	4,038	7,475 [4]	2.99	47,326 [4]	18.93	(4)
5)	Melville	3,891	4,011	4,495 *	259,518	57.73	1,886,647	420	105,982	23.58	106,424	100.4	3,631	8,902 [6]	1.98	57,001	12.68	(5)
6)	Nipiwin	562	1,344	2,646	7,000	2.64	1,098,630	415	69,819	26.39	63,994	109.1	?	[24]	.....	[24]	.....	(6)
	(Cities)																	
7)	North Battleford	5,986	4,745	5,622	250,110	44.49	3,564,370	634	143,849 [7]	25.59	161,440 [8]	112.2	?	24,722 [9]	4.40	43,739	7.78	(7)
8)	Swift Current	5,296	5,594	7,000	471,246	67.32	3,828,400	547	186,358	26.62	192,254 [8]	103.2	12,405	11,307 [10]	1.62	64,535	9.22	(8)
9)	Weyburn	5,002	6,167	7,000	5,000	.71	2,899,488	414	126,099	18.01	119,706	95.0	20,411	65,690 [11]	9.38	409,311 [11]	58.47	(9)
10)	Yorkton	5,027	5,577	6,000 *	96,567	16.09	4,332,328	722	181,555	30.26	186,748	97.2	14,602	38,101 [12]	6.35	299,033 [12]	49.84	(10)
	MANITOBA																	
11)	Dauphin (T.)	3,971	4,662	4,800	175,066	36.47	2,364,169	492	130,577	27.20	131,407	100.6	13,363	[13]	.....	9,952	2.07	(11)
12)	Neepawa (T.)	1,910	2,292	2,500	10,000	4.00	1,285,519	514	62,804	25.12	65,249	103.9	2,825	[14]	.....	[14]	.....	(12)
13)	Portage La Prairie (C.)	6,597	7,187	7,710	121,000	15.69	3,723,535	483	200,058	25.95	207,311	103.6	25,724	[15]	.....	329,420	42.73	(13)
14)	Selkirk (T.)	4,486	4,915	4,500	65,757	14.61	1,810,840	402	89,290	19.84	101,903	114.1	8,929	11,570 [16]	2.57	161,542 [16]	35.90	(14)
15)	The Pas (T.)	4,030	3,181	3,580	74,065	20.64	1,126,790	315	57,321	16.01	60,443	105.4	11,683	37,616 [17]	10.51	4,903	1.37	(15)
16)	Transcona (T.)	5,747	5,495	5,804 *	.....	.....	2,147,180	370	131,505	22.66	130,005	98.9	10,499	16,156 [18]	2.78	663,138 [18]	114.25	(16)
	Suburban and Semi-urban																	
17)	Fort Garry (R.M.)	3,926	4,453	5,106	.....	.....	2,159,430	423	143,936	28.19	131,053	91.0	25,630	25,630 [19]	5.02	295,518 [19]	57.88	(17)
18)	Kildonan East (R.M.)	9,047	8,350	8,843 *	.....	.....	2,834,355 *	320	229,389	25.94	222,266	96.9	31,131	40,689 [22]	4.60	491,765 [22]	55.61	(18)
19)	Kildonan West (R.M.)	6,132	6,110	6,110 *	.....	.....	2,203,995 *	361	158,097	25.87	157,726	99.8	21,753	27,936 [21]	4.57	399,381 [21]	65.36	(19)
20)	St. James (R.M.)	13,903	13,892	14,898 *	.....	.....	4,333,560 *	291	345,947	23.22	348,112	100.6	?	44,871 [20]	3.01	800,806 [20]	53.75	(20)
21)	St. Vital (R.M.)	10,402	11,993	14,557	.....	.....	4,902,420	337	329,429	22.63	322,230	97.8	45,650	[23]	.....	[23]	.....	(21)

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

(R.M.) Rural municipality.
(C.) City.
(T.) Town.
(X) Any amounts borrowed in anticipation of debenture issues are additional to these figures. See third to last column of next page.
* As at December 31, 1945.

(1) After allowances for losses—tax arrears, $450; tax sale lands, $19,734.
(2) After allowances for losses—tax arrears, $43,857; tax sale lands, $148,798.
(3) Tax arrears of $6,273 and tax sale lands of $33,583, less allowances for loss of $36,426.
(4) After allowances for losses—tax arrears, $12,116; tax sale lands, $47,354.
(6) After allowances of $9,400.
(7) Includes levy of $14,257 for post-war reserve and not available for current expenditure.
(8) Estimated.
(9) After allowances of $14,052 for losses.
(10) After allowances of $15,835 for losses.
(11) After allowances for losses—tax arrears, $109,054; tax sale lands, $962,507.
(12) Before deduction of allowances of $231,628 for losses.
(13) Tax arrears of $16,491, against which allowances of $17,210.
(14) Tax arrears of $7,028 and tax sale lands of $9,936, against which allowances of $7,004.
(15) Tax arrears of $40,205, with allowances provided of $43,534.
(16) Total allowances of $100,118.
(17) After allowances of $74,446.
(18) Allowances for losses of $662,724 not deducted.
(19) Allowances for losses of $78,284 not deducted.
(20) Allowances for losses of $608,733 not deducted.
(21) Allowances for losses of $346,220 not deducted.
(22) Allowances for losses of $60,637 not deducted.
(23) Tax arrears and tax sale lands of $397,328, against which allowances of $152,017.
(24) Allowances of $7,485 held against tax arrears and tax sale lands totalling $12,784.

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	MUNICIPALITY	GROSS DEBENTURE DEBT (With Details for Schools and Local Improvements) (For Public Utilities See Following Page) — Schools (High and Public) Amount	Local Improvements (Owner's Share) Amount	Total Gross Debenture Debt (b) Amount	Total Gross Debenture Debt (b) Per Capita	Relation of Gross Debenture Debt to Standard Assessment (c)	Total Sinking Funds on Hand Amount	Total Sinking Funds on Hand Per Capita	Net Total Debenture Debt (Total Gross Debt Less Sinking Funds) Amount	Net Total Debenture Debt (Total Gross Debt Less Sinking Funds) Per Capita	Floating Debt — Amount Borrowed in Anticipation of Debenture Issues (d)	Floating Debt — Other Bank Loans, Treasury Notes, Overdrafts	Local Improvements Sinking Fund (Owner's Share Only)	
	BRITISH COLUMBIA (Cities)	$	$	$	$	%	$	$	$	$	$	$	$	
1)	Alberni*	5,000	9,165 [1]	65,648	29.84	4.0	30,988	14.09	34,660	15.75	.....	5,000	?	(1
2)	Chilliwack	79,000	1,333	286,750	71.69	9.6	216,997	54.25	69,753	17.44	.....	.....	?	(2
3)	Courtney	76,000	.....	247,000	123.50	16.5	166,987 [28]	83.49	80,013	40.01	.....	.....	.....	(3
4)	Cranbrook	235,733	.....	399,233	158.42	21.1	147,677	58.60	251,556	99.82	.....	.....	.....	(4
5)	Dawson Creek (V.)	.....	.....	110,000 [7]	33.33	4.4	.....	.....	110,000	33.33	.....	10,000 [8]	.....	(5
6)	Duncan	6,091	1,180	65,591	26.24	3.5	38,274	15.31	27,317	10.93	.....	.....	.....	(6
7)	Fernie	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	(7
8)	Kamloops	65,000	.....	458,600	61.15	8.2	170,375	22.72	288,225	38.43	.....	.....	.....	(8
9)	Kelowna	240,600	.....	623,400 [9]	65.62	8.7	240,198 [29]	25.28	383,202	40.34	.....	.....	.....	(9
10)	Kimberley	.....	.....	226,000	43.63	5.8	.....	.....	226,000	43.63	.....	.....	.....	(10
11)	Nanaimo	107,000	.....	1,327,457	184.37	24.6	423,270 [18]	58.79	904,188	125.58	.....	.....	.....	(11
12)	Nelson	97,400	55,576 [1]	1,068,976 [19]	178.16	23.8	711,257 [20]	118.54	357,719	59.62	.....	.....	.....	(12
13)	Port Alberni	48,500	26,685 [1]	299,541	43.24	5.8	75,608 [21]	10.91	223,933	32.33	9,022 [22]	15,978	?	(13
14)	Port Coquitlam	[2]	[2]	195,466 [2]	97.73	13.0	60,824 [23]	30.41	134,642	67.32	.....	.....	.....	(14
15)	Port Moody	.....	22,962 [1]	197,356	89.71	12.0	130,718	59.42	66,638	30.29	.....	.....	.....	(15
16)	Prince George	86,400	.....	112,315	20.42	2.7	[24]	.....	112,315	20.42	.....	.....	.....	(16
17)	Prince Rupert	[2]	[2]	1,813,516 [30]	221.16	29.5	1,151,698 [25]	140.45	661,819	80.71	.....	.....	.....	(17
18)	Revelstoke	8,000	.....	272,000	90.67	12.1	139,334 [26]	46.44	132,666	44.22	.....	.....	.....	(18
19)	Rossland*	[2]	[2]	144,111	39.47	5.3	.....	.....	144,111	39.47	2,000	615	.....	(19
20)	Vernon	147,800	.....	1,002,818 [27]	100.28	13.4	178,541	17.85	824,277	82.43	.....	.....	.....	(20
	Suburban and Semi-urban (Districts)													
21)	Chilliwack (Twp.)	40,000	.....	234,000	18.72	2.5	10,910	.87	223,090	17.85	.....	23,000	.....	(21
22)	Oak Bay	76,500	60,977	509,375 [5]	46.31	6.2	166,984 [13]	15.18	342,391	31.13	.....	33,305	60,977	(22
23)	Penticton	421,000	?	1,324,704	139.44	18.6	439,004 [17]	46.21	885,700	93.23	.....	.....	.....	(23
24)	Summerland	.....	.....	303,560	101.19	13.5	108,650	36.22	194,910	64.97	.....	.....	.....	(24
25)	Surrey	97,800 [10]	11,250 [1]	279,992 [11]	11.20	1.5	11,707	.05	268,285	10.73	.....	.....	1,857 [1]	(25
26)	Vancouver North	68,500	29,810	1,518,635 [4]	189.83	25.3	941,240 [14]	117.65	577,395	72.17	.....	.....	?	(26
27)	Vancouver West	149,200	.....	1,491,329 [15]	149.13	19.9	587,417 [16]	55.94	803,912	76.56	.....	.....	.....	(27
	ALBERTA (Towns)													
28)	Camrose	40,333 [31]	?	64,142 [32]	16.04	2.1	82,887 [3]	20.72	.....	.....	.....	3,071	.....	(28
29)	Cardston	[12]	.....	9,261	3.70	.5	.....	.....	9,261	3.70	.....	.....	.....	(29
30)	Coleman	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	(30
31)	Drumheller (C.)	3,000	.....	17,661	6.75	.9	.....	.....	17,661	6.75	.....	.....	.....	(31
32)	Grande Prairie	12,633	.....	158,332	58.64	7.8	.....	.....	158,332	58.64	.....	.....	.....	(32
33)	High River	2,775	.....	2,775	1.11	.1	.....	.....	2,775	1.11	.....	.....	.....	(33
34)	MacLeod	37,849	60,765 [1]	380,970 [33]	19.05	2.5	.....	.....	380,970	190.49	.....	204	.....	(34
35)	Raymond	.....	.....	100,000	43.48	5.8	.....	.....	100,000	43.48	.....	.....	.....	(35
36)	Red Deer (C.)	61,500	.....	105,689	26.72	3.6	.....	.....	105,680 [34]	26.72	.....	122	.....	(36
37)	Vegreville	5,496	.....	51,731	24.63	3.3	.....	.....	51,731	24.63	.....	.....	.....	(37
38)	Wetaskiwin (C.)	.....	16,796	112,894	35.84	4.8	38,780 [35]	12.31	74,114	23.53	.....	.....	.....	(38

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA (c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%,
(d) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

(C.) City.
(V.) Village.
* As at December 31, 1945.
(1) Total for local improvements.
(2) Debt consolidated.
(3) Trust funds from sale of utilities amounting to $82,887.
(4) Total unmatured indebtedness. There are $592,406 debentures matured and unpaid, against which matured debentures of $340,230 are held. Guaranteed bonds of B.I.T. & B. Co. amounting to $372,500 not included in total gross debt.
(5) Includes $45,000 debentures issued but unsold.
(7) Dominion Government 2% loan for construction of sewage disposal plant guaranteed by Province of British Columbia. Covered by demand promissory notes as funds advanced to be replaced by a coupon debenture of the village. Terms of debenture to be issued now being negotiated.
(8) Secured by hypothecation of $10,000 Dominion of Canada bonds.
(9) In addition, tenders requested for issue of $240,000 for extension of sewerage system and $110,000 for waterworks plants and mains.
(10) Includes $2,000 matured but not presented.
(11) In addition, Provincial Government demand loans of $21,245 for relief and hard surfacing.
(12) Now included in St. Mary's School Division No. 2
(13) Exceeds requirements by $17,534.
(14) Includes B.I.T. & B. Co. $20,500 and District of North Vancouver $787,221 par value. Sinking fund below requirements by $102,074.
(15) Includes Dominion Government loans of $82,057 and Provincial Government loans of $42,072.
(16) Requirements only. In addition, $107,565 surplus to requirements.
(17) In addition, surplus to requirements and actually on hand, $90,815.
(18) Requirements only. In addition, there is a sum of $10,550 in excess of requirements.
(19) Includes $60,000 issued but not sold.
(20) In addition, $80,637 surplus to requirements.
(21) Includes $13,423 surplus to requirements.
(22) Includes $7,042 pending issues of local improvements consolidation debentures.
(23) Includes $18,264 in excess of requirements.
(24) Residue of investments amounting to $9,066 held in sinking funds to be transferred to general investments account.
(25) Exceeds requirements by $344,688.
(26) Requirements only. In addition, $9,816, including $6,151 cash at bank actually on hand and surplus to requirements.
(27) Includes $283,000 hospital debentures issued but not sold.
(28) In excess of requirements by $28,429.
(29) Exceeds requirements by $66,186.
(30) In addition, authorized but unissued local improvement debentures amounting to $23,700.
(31) In addition, loans from town, $4,000, and private loan, $6,000.
(32) Includes two extensions of interest amounting to $2,867.
(33) In addition, there is a hospital debt of $40,616 assumed from other municipalities.
(34) Includes hospital debt outstanding of $44,180.
(35) Securities in trust saving account to be applied against debenture payments.

	MUNICIPALITY	GROSS DEBENTURE DEBT (With Details for Schools and Local Improvements) (For Public Utilities See Following Page) — Schools (High and Public) Amount	Local Improvements (Owner's Share) Amount	Total Gross Debenture Debt (b) Amount	Total Gross Debenture Debt (b) Per Capita	Relation of Gross Debenture Debt to Standard Assessment (c)	Total Sinking Funds on Hand Amount	Total Sinking Funds on Hand Per Capita	Net Total Debenture Debt (Total Gross Debt Less Sinking Funds) Amount	Net Total Debenture Debt (Total Gross Debt Less Sinking Funds) Per Capita	Floating Debt — Amount Borrowed in Anticipation of Debenture Issues (d)	Floating Debt — Other Bank Loans, Treasury Notes, Overdrafts	Local Improvements Sinking Fund (Owner's Share Only)	
	SASKATCHEWAN	$	$	$	$	%	$	$	$	$	$	$	$	
	(Towns)													
1)	Biggar	25,504	.....	53,081	29.50	3.9	23,154	12.87	29,927	16.63	.....	.....	.....	(1
2)	Estevan	[1]	.....	10,664	3.41	.4	.....	.....	10,664	3.42	.....	.....	.....	(2
3)	Kamsack	[1]	.....	9,128	4.45	.6	.....	.....	9,128	4.45	.....	.....	.....	(3
4)	Melfort	[1]	.....	44,848	17.94	2.4	[2]	.....	44,848	17.94	.....	571	.....	(4
5)	Melville	23,492	50,032	357,308	79.49	10.6	197,753 [3]	43.39	159,555	35.50	.....	13,239 [4]	.....	(5
6)	Nipiwin (31/12/45)	7,000	.....	7,000	2.80	.4	.....	.....	7,000	2.80	.....	.....	.....	(6
	(Cities)													
7)	North Battleford	16,056 [5]	83,054 [6]	593,110	105.50	14.1	415,731 [7]	73.95	177,379	31.55	.....	3,087 [8]	?	(7
8)	Swift Current	120,833	.....	826,040	118.01	15.7	.....	.....	826,040	118.01	.....	.....	.....	(8
9)	Weyburn	3,000	.....	15,500	2.21	.3	101,213	14.46	.....	.....	.....	.....	.....	(9
10)	Yorkton	71,383 [9]	25,184 [11]	161,787 [9]	26.96	3.6	.....	.....	161,787	26.96	.....	33,269 [10]	.....	(10
	MANITOBA													
11)	Dauphin (T.)	54,500	19,346	288,066	60.01	8.0	108,882 [12]	22.68	179,184	37.33	.....	11,000	.....	(11
12)	Neepawa (T.)	10,000	.....	10,000	4.00	.5	.....	.....	10,000	4.00	.....	.....	.....	(12
13)	Portage La Prairie (C.)	.....	.....	363,000	47.08	6.3	.....	.....	363,000	47.08	.....	.....	.....	(13
14)	Selkirk (T.)	.....	7,757	86,257	19.17	2.5	107,248	23.83	.....	.....	.....	.....	6,500	(14
15)	The Pas (T.)	.....	.....	164,065	45.83	6.1	61,865	17.28	102,200	28.54	.....	.....	.....	(15
16)	Transcona (T.)	[13]	[13]	1,026,155 [13]	176.80	23.6	18,969	3.27	1,007,186	173.53	.....	.....	.....	(16
	Suburban and Semi-urban													
17)	Fort Garry (R.M.)	58,156	.....	579,001 [18]	113.40	15.1	261,827 [19]	51.28	317,174	62.12	.....	.....	.....	(17
18)	Kildonan East (R.M.)	.....	.....	878,177 [16]	99.31	13.2	.....	.....	878,177	99.31	.....	.....	.....	(18
19)	Kildonan West (R.M.)	142,364	.....	928,874 [15]	152.02	20.3	2,551	.42	926,323	151.60	.....	.....	.....	(19
20)	St. James	362,945	.....	2,673,553 [14]	179.46	23.9	52,480	3.52	2,621,073	175.93	.....	.....	.....	(20
21)	St. Vital (R.M.)	[17]	.....	1,001,550 [17]	68.80	9.2	24,508	1.68	977,042	67.12	.....	8,007	.....	(21

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA (c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%
(d) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

(R.M.) Rural municipality.
(C.) City.
(T.) Town.

(1) Nil in 1945.
(2) On deposit with Local Government Board, $13,067.
(3) Par value of town's own debentures purchased for $145,514 from public and held in electric light trust account after sale of plant.
(4) Includes school loans of $6,915.
(5) Including $11,675 separate school.
(6) Total for local improvements.
(7) Sinking fund requirements. Not included but on hand, $62,253 in excess of requirements.
(8) Schools only.
(9) Including issued and unsold—high school debentures, $2,511; waterworks, $48,211.
(10) Of which $8,269 public and high schools.
(11) Total local improvements.
(12) Surplus to requirements by $15,063.
(13) Debt consolidated. Consolidation debentures, $939,200. Sanitary district debentures, $38,331. Estimated share of Greater Winnipeg Water District debt, $48,624 (net).
(14) In addition to consolidated debentures—$150,072 Greater Winnipeg Water District debt (net) estimated.
(15) In addition to consolidated debt—$72,040 estimated share (net) of Greater Winnipeg Water District debt.
(16) After refunding program by authority of Municipal and Public Utility Board Order No. 275/45, by which old debentures, both past due and unmatured, exclusive of relief and housing were cancelled. New refunding debentures amounting to $739,599, of which $13,277 is unissued. New debentures amortized over 35 years at 3%, dated November 1, 1944. Last maturity in 1979. Included in total debt is "housing," $30,280, after reduction of debt by $9,567 on order of Municipal and Public Utility Board order No. 523/46. Estimated share of Greater Winnipeg Water District debt of $108,298 also included.
(17) Debt consolidated. Includes estimated share of Greater Winnipeg Water District debt (net), $140,072.
(18) Includes estimated share of Greater Winnipeg Water District debt (net), $51,585.
(19) Deficient to requirements by $120,150.

CITIZENS' RESEARCH INSTITUTE OF CANADA
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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1946

	MUNICIPALITY	GROSS PUBLIC UTILITIES DEBENTURE DEBT						SINKING FUNDS PUBLIC UTILITIES	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. Debt Less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After Deduction of Operation, Depreciation, Debt Retirement and Interest Charges)			
		Waterworks	Electric Light and Power	Housing §	Others	Gross Total Amount	Gross Total Per Capita		Amount	Per Capita	Waterworks	Electric Light and Power	Others	
	BRITISH COULMBIA (Cities)	$	$	$	$	$	$	$	$	$	$	$	$	
1)	Alberni*	48,983				48,983	22.27	21,016	27,967	12.71	4,323*D*			(1
2)	Chilliwack													(2
3)	Courtney	135,000	23,000			158,000	79.00	121,522	36,478	18.24	1,925*S*	31,027*S* [7]		(3
4)	Cranbrook	75,000				75,000	29.76	56,802	18,198	7.22	18,524*S*	18,548*S*		(4
5)	Dawson Creek (V.)										1,665*S*			(5
6)	Duncan	50,000 [11]				50,000	60.00	33,386	16,614	6.64				(6
7)	Fernie										17,633*S* [4]	21,322*S* [4]		(7
8)	Kamloops	42,000	10,500			52,500	7.00	33,043	19,457	2.59	28,807*S*	[12]		(8
9)	Kelowna	84,000 [10]				84,000	8.84	84,000			17,244*S*	63,060*S*		(9
10)	Kimberley	120,000 [8]	87,000 [8]			207,000	39.96		207,000	39.96	12,524*S* [8]	9,920*S* [8]		(10
11)	Nanaimo	580,395				580,395	80.61	271,447	308,948	42.91	?			(11
12)	Nelson	121,000	455,000		50,000 *g*	626,000	104.33	?	?		14,422*S*	114,073*S*	12,463*D g*	(12
13)	Port Alberni	107,356				107,356	15.49	?	?		11,753*S*			(13
14)	Port Coquitlam	[2]	[2]			[2]		[2]	[2]		487*S* [4]			(14
15)	Port Moody	66,500				66,500	30.23	?	?		4,875*S*			(15
16)	Prince George	12,515	7,000			19,515	3.55		19,515	3.55	19,923*S*	45,081*S*		(16
17)	Prince Rupert	[2]			[2] *f*	[2]		[2]	[2]		30,969*S*		14,888*S f*	(17
18)	Revelstoke	28,000	176,000			204,000	68.00	116,051	87,949	29.32	2,755*S*	20,602*S*		(18
19)	Rossland*	[2]	[2]			[2]			[2]		22,730*S* [4]			(19
20)	Vernon	205,618				205,618	20.56	72,843	132,775	13.28	[9]			(20
	Suburban and Semi-urban (Districts)													
21)	Chilliwack (Twp.)										?	?	?	(21
22)	Oak Bay	80,000				80,000	7.27		80,000	7.27	39,107*S* [4]			(22
23)	Penticton	175,464	10,000		242,000 *u*	427,464	45.00	278,963	148,501	15.63	12,610*S*	75,913*S*	24,974*D u*	(23
24)	Summerland	178,560			95,000 *u*	273,560	91.19	108,650	164,910	21.63	4,744*S*	1,983*S*	616*S u*	(24
25)	Surrey	170,942				170,942	6.82	9,850	161,092	6.44	?			(25
26)	Vancouver North	115,000				115,000	14.38	?	?		20,009*D*			(26
27)	Vancouver West	445,629			6,500*b*	552,129	52.58	43,060	509,069	48.48	36,017*S*	8,990*S*	10,995*S b* [3]	(27
	ALBERTA (Towns)													
28)	Camrose													(28
29)	Cardston		9,261 [1]			9,261	3.70	[1]	9,261	3.70	?	[1]		(29
30)	Coleman													(30
31)	Drumheller (C.)										10,336*S* [4]			(31
32)	Grande Prairie	76,947				76,947	28.50		76,947	28.50	623*D*			(32
33)	High River										4,368*S*			(33
34)	MacLeod	126,127	39,023			165,149	82.58		165,149	82.58	27,597*S*	13,922*S*		(34
35)	Raymond										5,828*S*			(35
36)	Red Deer (C.)										4,486*S*	33,210*S*		(36
37)	Vegreville	41,014				41,014	19.53		41,014	19.53	2,036*S*			(37
38)	Wetaskiwin (C.)	75,669 [6]				75,669	24.02	?	?		?			(38

§ USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES

¶ AS REPORTED BY THE MUNICIPALITY

(C.) City.
(V.) Village.
* 1945 information.
(*S*) Surplus. (*D*) Deficit.
(*b*) Bus. (*g*) Gas. (*f*) Telephone. (*u*) Irrigation.

(1) Plant sold for $20,750.
(2) Debt consolidated.
(3) Includes ferry.
(4) After deducting operating charges only.
(6) Includes sewers.
(7) After appropriation to contingency reserve of $8,000.
(8) Purchased by city, effective May 1, 1946.
(9) Revenues equal to expenditures.
(10) Waterworks, light and power combined.
(11) All interest and sinking fund charges paid by Nanaimo–Duncan Utilities Ltd. to city of Duncan under terms of agreement of loan.
(12) Plant sold.

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	MUNICIPALITY	GROSS PUBLIC UTILITIES DEBENTURE DEBT						SINKING FUNDS	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. Debt Less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After Deduction of Operation, Depreciation, Debt Retirement and Interest Charges)			
		Waterworks	Electric Light and Power	Housing §	Others	Gross Total Amount	Gross Total Per Capita	Public Utilities	Amount	Per Capita	Waterworks	Electric Light and Power	Others	
	SASKATCHEWAN	$	$	$	$	$	$	$	$	$	$	$	$	
	(Towns)													
1)	Biggar	27,578	.....	.....	.....	27,578	1.53	23,154	4,424	2.46	3,208*S*	.....	.....	(1
2)	Estevan	10,664	[1]	.....	.....	10,664	3.41	.....	10,664	3.41	11,253*S*	.....	.....	(2
3)	Kamsack	9,128 [4]	.....	.....	.....	9,128	4.45	.....	9,128	4.45	384*S*	5,054*S*	.....	(3
4)	Melfort	44,848	.....	.....	.....	44,848	17.94	[5]	44,848	17.94	2,527*S*	.....	.....	(4
5)	Melville	62,616 [6]	35,174 [7]	.....	.....	97,790	21.75	197,753 [7]	.....	.....	4,300*S*	.....	.....	(5
6)	Nipiwin (31/12/45)	.....	.....	.....	.....	.....	.....	.....	.....	.....	?	.....	.....	(6
	(Cities)													
7)	North Battleford	189,000	154,000 [8]	.....	.....	343,000	61.01	262,234	80,766	14.37	13,907*S*	48,243*S* [8]	.....	(7
8)	Swift Current	185,331	169,463	.....	.....	354,794	50.68	.....	354,794	50.68	18,673*S*	68,510*S*	.....	(8
9)	Weyburn	5,000	5,500	.....	.....	10,500	1.50	[9]			11,366*S* [2]	57,234*S* [2]	.....	(9
10)	Yorkton	65,220 [10]	[1]	.....	.....	65,220 [10]	10.87	.....	65,220 [10]	10.87	4,766*S* [11]	.....	1,224*D a*	(10
	MANITOBA													
11)	Dauphin (T.)	113,000	.....	.....	.....	113,000	23.54	8,882	104,118	21.69	3,018*S*	.....	.....	(11
12)	Neepawa (T.)	.....	.....	.....	.....	.....	.....	.....	.....	.....	7,451*S*	.....	.....	(12
13)	Portage La Prairie (C.)	242,000	.....	.....	.....	242,000	31.39	.....	242,000	31.39	21,493*S*	.....	.....	(13
14)	Selkirk (T.)	20,500	.....	.....	.....	20,500	4.55	27,304	.....	.....	1,967*S* [2]	24,969*S*	.....	(14
15)	The Pas (T.)	.....	90,000	.....	.....	90,000	25.14	61,865	28,135	7.86	189*D*	20,169*S*	.....	(15
16)	Transcona (T.)	[3]	.....	.....	.....	[3]	.....	.....	[3]	.....	7,641*S* [2]	.....	.....	(16
	Suburban and Semi-urban													
17)	Fort Garry (R.M.)	†	.....	†	.....	.....	.....	†	†	.....	385*D* [2]	.....	307*D h*	(17
18)	Kildonan East (R.M.)	[3]	.....	30,280	.....	30,280	3.42	.....	30,280	3.42	7,441*S* [2]	.....	.....	(18
19)	Kildonan West (R.M.)	[3]	.....	[3]	.....	[3]	.....	.....	[3]	.....	5,977*S* [2]	.....	?	(19
20)	St. James (R.M.)	[3]	.....	[3]	.....	[3]	.....	.....	[3]	.....	19,883*S* [2]	.....	8,913*S* [2] *h*	(20
21)	St. Vital (R.M.)	[3]	.....	.....	.....	[3]	.....	.....	[3]	.....	10,037*S* [2]	.....	.....	(21

§ USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES

¶ AS REPORTED BY THE MUNICIPALITY

(R.M.) Rural municipality.
(C.) City.
(T.) Town.
† Not segregated.
(*S*) Surplus. (*D*) Deficit.
(*a*) Abattoir. (*h*) Housing.

(1) Plant sold.
(2) Before depreciation and debt charges.
(3) Debt consolidated.
(4) Includes $6,942, owners' share of water frontage taxes.
(5) On deposit, Local Government Board, $13,067.
(6) Includes $2,985 loans under Municipal Assistance Act.
(7) Outstanding electric light debentures remain a liability of the town after sale of plant. Amount shown as sinking funds represents holdings of electric light trust account.
(8) Includes steam heating plant.
(9) Total sinking funds greatly in excess of requirements. See previous page.
(10) Of which $48,211 issued but unsold.
(11) Sewer operation included in water operating account.

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	MUNICIPALITY	POPULATION: Dominion Census 1931	POPULATION: Dominion Census 1941	POPULATION: Town's Report 1946	NET GENERAL DEBENTURE DEBT (Net Total Debt Less Net Public Utilities Debt): Amount (X)	NET GENERAL DEBENTURE DEBT: Per Capita	ASSESSED VALUE FOR TAXATION (a): Amount	ASSESSED VALUE FOR TAXATION (a): Per Capita	TAXES LEVIED 1946: Amount	TAXES LEVIED 1946: Per Capita	TAXES COLLECTED IN 1946 (Current and Arrears): Amount	TAXES COLLECTED IN 1946 (Current and Arrears): % of 1945 Levy	1946 TAX LEVY UNPAID AS AT DEC. 31, 1946: Amount	ACCUMULATED TAX ARREARS (Incl. 1946 Taxes Unpaid) (After Deducting Reserve, if Any): Amount	ACCUMULATED TAX ARREARS: Per Capita	TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (After Deducting Reserve, if Any): Amount	TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY: Per Capita	
	ONTARIO (Towns)				$	$	$	$	$	$	$	%	$	$	$	$	$	
1)	Acton (V.)	1,895	2,063	1,940	6,408	3.37	884,846	456	42,040	21.67	41,661	99.0	507	472 [26]	.24	.....	.....	(1
2)	Alexandria	2,006	2,175	2,069	8,895	4.30	927,389	448	41,689	20.15	41,649	99.9	3,947	7,702	3.72	.....	.....	(2
3)	Almonte	2,415	2,543	2,243	89,706	39.99	1,055,182	470	58,820	26.22	68,516	116.4	2,707	5,092 [16]	2.27	3,297 [16]	1.47	(3
4)	Amherstburg	2,759	2,853	2,956	23,358	7.90	2,520,364	852	80,070	27.09	80,897	101.0	5,815	9,420 [33]	3.19	17,014	5.76	(4
5)	Arnprior	4,023	3,895	4,234	96,840	22.87	1,979,260	467	92,199	21.78	94,152	102.1	4,258	[1]	.....	[1]	.....	(5
6)	Aurora	2,587	2,726	3,056	113,756	37.22	1,659,701	543	70,013	22.91	71,179	101.6	3,585	8,924	2.92	1,422	.47	(6
7)	Aylmer	2,283	2,478	2,864	59,348	20.72	1,617,061	565	66,084	23.07	67,180	101.6	1,606	1,358 [29]	.47	.....	.....	(7
8)	Barton Twp.	3,295	4,512	5,545	[2]	.....	2,021,501	365	79,327	14.30	77,598	97.8	3,400	15,373 [28]	2.77	18,151 [28]	3.27	(8
9)	Blenheim	1,690	1,952	2,192	31,305	14.28	1,351,152	616	53,979	24.63	53,324	98.7	1,670	1,862	.85	.....	.....	(9
10)	Blind River	2,805	2,619	1,963	128,000 [23]	65.21	708,025	361	41,273	21.03	44,031	106.6	2,710	[18]	.....	.....	.....	(10
11)	Bowmanville	4,080	4,113	4,100	100,067	24.41	2,530,600	617	112,014	27.32	111,942	99.9	7,348	12,681	3.09	.....	.....	(11
12)	Bracebridge	2,436	2,341	2,686	104,183	38.79	1,141,812	425	60,798	22.64	64,292	105.7	3,997	7,720	2.87	1,889	.70	(12
13)	Brampton	5,532	6,020	6,466	183,435	28.37	5,289,598	818	178,032	27.53	180,458	101.4	5,253	[12]	.....	.....	.....	(13
14)	Brantford Twp.	7,497	9,285	9,591	3,386	.35	7,109,432	741	185,738	19.37	184,256	99.2	16,031	2,261 [27]	.24	1,990	.21	(14
15)	Burlington	3,046	3,815	4,731	213,581	45.15	3,320,280	702	142,461	30.11	144,277	101.2	2,562	3,978	.84	.....	.....	(15
16)	Campbellford	2,744	3,018	2,975	38,136	12.82	1,462,565	492	55,969	18.81	56,972	101.7	3,111	5,905	1.98	.....	.....	(16
17)	Carleton Place	4,105	4,305	4,239	74,183	17.50	1,934,628	468	110,815	26.14	112,517	101.5	3,461	3,746 [4]	.88	641 [4]	.15	(17
18)	Clinton	1,842	1,896	2,050	351,068	171.25	1,003,826	490	45,768	22.33	44,113	96.3	1,791	1,414 [35]	.69	.....	.....	(18
19)	Cobalt	3,885	2,376	1,863	17,581	9.44	544,365	292	46,863	25.15	47,449	101.2	8,540	17,838	9.57	[10]	.....	(19
20)	Cobourg	5,834	5,973	5,964	79,790	13.38	3,107,615	521	131,766	22.09	133,470	101.2	3,899	[11]	.....	7,702	1.29	(20
21)	Cochrane	3,963	2,844	2,745	17,107	6.23	1,815,798	661	82,957	30.22	86,864	104.7	3,839	[20]	.....	21,904	7.98	(21
22)	Collingwood	5,809	6,270	7,027	80,167	11.41	3,951,342	562	173,940	24.75	174,305	100.2	12,283	[5]	.....	[5]	.....	(22
23)	Copper Cliff	3,173	3,732	3,488	174,386	49.99	5,611,307	1,609	129,049	37.00	129,142	100.0	?	.....	.....	.....	.....	(23
24)	Delhi (V.)	1,298	2,062	2,242	96,890	43.22	2,177,870	971	50,773	22.65	50,367	99.2	1,139	707 [31]	.32	.....	.....	(24
25)	Dundas	5,026	5,276	5,941	154,074	25.93	3,958,772	666	152,590	25.68	158,261	103.7	2,811	2,466 [19]	.42	[19]	.....	(25
26)	Dunnville	3,405	4,028	4,096	36,178	8.83	2,637,885	644	93,416	22.81	92,341	98.8	2,064	[6]	.....	[6]	.....	(26
27)	Eastview	6,686	7,966	9,417	[15]	.....	2,686,490	222	155,575	16.52	153,004	98.3	13,583	7,225 [17]	.77	.....	.....	(27
28)	Elmira	2,170	2,012	2,297	103,614	45.11	1,914,964	834	58,595	25.51	59,495	101.5	1,701	[32]	.....	.....	.....	(28
29)	Fergus (V.)	2,594	2,832	2,649	345,862	130.56	1,586,462	599	76,741	28.97	78,228	101.9	1,397	2,121 [22]	.80	[22]	.....	(29
30)	Fort Erie	5,904	6,595	6,938	1,164,992	167.91	4,930,966	711	282,294	40.69	279,145	98.8	19,417	25,318 [7]	3.65	33,714 [7]	4.86	(30
31)	Fort Frances	5,470	5,897	6,000	125,343	20.89	4,216,000	703	181,794	30.30	194,191	106.8	13,120	[8]	.....	[8]	.....	(31
32)	Gananoque (S.T.)	3,592	4,044	4,138	112,161	27.11	2,341,945	566	99,959	24.16	100,110	100.1	7,956	666 [3]	.16	1	.....	(32
33)	Georgetown	2,288	2,562	2,753	7,932	2.88	1,343,357	488	53,639	19.39	55,153	103.3	1,068	[13]	.....	34	.08	(33
34)	Geraldton	.....	2,979	2,852	4,258	1.49	1,152,550	404	58,058	20.36	64,814	111.6	10,926	2,800 [14]	.98	[14]	.....	(34
35)	Goderich (1945)	4,491	4,557	4,488	58,662	13.07	2,606,892	581	92,283	20.56	88,147	95.5	3,964	7,995	1.78	3,363	.75	(35
36)	Grantham Twp.	5,007	7,052	7,412	59,642	8.05	2,238,300	302	95,088	12.83	87,980	92.5	6,572	[34]	.....	[34]	.....	(36

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

(S.T.) Separated town.

(V.) Village.

(X) Any amounts borrowed in anticipation of debenture issues are additional to these figures. See third to last column of next page.

(1) Reserve of $8,096 against arrears of $7,538. Tax sale lands of $2,103 are fully covered by reserve.

(2) Water debt not segregated from local improvements.

(3) After deducting reserve of $14,000.

(4) After reserves—tax arrears, $2,976; tax sale lands, $2,935.

(5) Tax arrears of $19,169 and tax sale lands of $80,622 are fully covered by reserves.

(6) Tax arrears of $5,863 and tax sale lands of $13,048, less reserves of $14,682.

(7) After deducting reserve of $2,934 for tax arrears and $34,868 for tax sale lands.

(8) Tax arrears of $30,151 and tax sale lands of $32,567 fully reserved.

(10) Tax sale lands of $20,245 fully reserved.

(11) Tax arrears of $21,234 fully reserved.

(12) Arrears of $11,033 fully reserved.

(13) After deducting reserve of $477.

(14) Tax arrears after reserve of $14,698. Tax sale lands of $9,218 covered by reserve of $10,036.

(15) Debt consolidated.

(16) After deducting reserve of $2,411 for tax arrears and $1,824 for tax sale lands.

(17) After deducting reserve of $13,264.

(18) Tax arrears of $4,326 fully covered by reserve.

(19) After deducting reserve of $4,000 for tax arrears. Tax sale lands of $7,671 fully reserved.

(20) Arrears of $14,031 fully reserved.

(22) After deducting reserve of $1,324 for tax arrears. Tax sale lands of $633 fully reserved.

(23) Includes an indeterminable amount of watermains.

(26) After deducting reserve of $29.

(27) After deducting reserve of $20,891.

(28) After deducting reserve of $2,500 for tax arrears and $18,569 reserve for tax sale lands.

(29) After deducting reserve of $495.

(31) After deducting reserve of $653.

(32) Reserve of $5,554 against arrears of $4,122.

(33) After deducting reserve of $595.

(34) Reserve of $30,159 against tax arrears of $8,418 and tax sale lands of $19,712.

(35) After deducting reserve of $900.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1946

	MUNICIPALITY	GROSS DEBENTURE DEBT (With Details for Schools and Local Improvements) (For Public Utilities See Following Page)				Relation of Gross Debenture Debt to Standard Assessment (c)	Total Sinking Funds on Hand		Net Total Debenture Debt (Total Gross Debt Less Sinking Funds)		Floating Debt		Local Improvements Sinking Fund (Owner's Share Only)	
		Schools (High and Public)	Local Improvements (Owner's Share)	Total Gross Debenture Debt (b)							Amount Borrowed in Anticipation of Debenture Issues (d)	Other Bank Loans, Treasury Notes, Overdrafts		
		Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita				
	ONTARIO (Towns)	$	$	$	$	%	$	$	$	$	$	$	$	
1)	Acton (V.)	2,140	.....	67,098	34.58	4.6	1,758	.91	65,340	33.68	.....	.....	.....	(1
2)	Alexandria	.....	.....	20,924	10.11	1.3	.....	.....	20,924	10.11	.....	.....	.....	(2
3)	Almonte	49,307	.....	251,614	112.18	14.9	.....	.....	251,614	112.18	.....	.....	.....	(3
4)	Amherstburg	.....	.....	23,359	7.90	1.0	.....	.....	23,359	79.02	.....	23,000	.....	(4
5)	Arnprior	51,122	6,358 [1]	192,176	45.39	6.0	19,543	4.62	172,633	40.77	.....	.....	.....	(5
6)	Aurora	46,200	38,071	113,756	37.22	4.9	.....	.....	113,756	37.22	.....	21,200	.....	(6
7)	Aylmer	.....	.....	88,547	30.92	4.1	.....	.....	88,547	30.92	10,000	.....	.....	(7
8)	Barton Twp.	304,929	125,978 [3]	331,016 [5]	55.70	7.9	175,995 [3]	31.74	155,020	27.96	.....	8,500	.....	(8
9)	Blenheim	17,800	12,000 [1]	103,305	47.13	6.2	.....	.....	103,305	47.13	.....	.....	.....	(9
10)	Blind River	15,000	113,000 [1]	142,690	72.69	9.6	.....	.....	142,690	72.69	.....	.....	.....	(10
11)	Bowmanville	65,336	11,577	101,997	24.88	3.3	.....	.....	101,997	24.88	179,687	51,000	.....	(11
12)	Bracebridge	42,668	51,515 [1]	104,183	38.79	5.1	.....	.....	104,183	38.79	.....	10,000	.....	(12
13)	Brampton	55,381	19,831	190,767	29.50	3.9	.....	.....	190,767	29.50	.....	.....	.....	(13
14)	Brantford Twp.	3,386	.....	61,264 [12]	6.39	8.5	.....	.....	61,264 [12]	6.39	.....	.....	.....	(14
15)	Burlington	144,864	.....	581,915	123.00	16.4	.....	.....	581,915	123.00	.....	.....	.....	(15
16)	Campbellford	37,971	.....	38,136	12.82	1.7	.....	.....	38,136	12.82	.....	.....	.....	(16
17)	Carleton Place	46,526	.....	254,422	60.02	8.0	.....	.....	254,422	60.02	.....	.....	.....	(17
18)	Clinton	86,000	.....	414,204	202.05	26.9	56,754	27.68	357,450	174.36	.....	.....	.....	(18
19)	Cobalt	17,581	.....	17,581	9.44	1.2	.....	.....	17,581	9.44	.....	.....	.....	(19
20)	Cobourg	43,170	20,391	210,580	35.31	4.7	.....	.....	210,580	35.31	.....	26,792	.....	(20
21)	Cochrane	8,628	.....	22,679 [4]	8.26	1.1	.....	.....	22,679	8.26	.....	364	.....	(21
22)	Collingwood	79,049	.....	105,000	14.94	1.9	.....	.....	105,000	14.94	.....	.....	.....	(22
23)	Copper Cliff	174,386	.....	174,386	50.00	6.6	.....	.....	174,386	50.00	.....	.....	.....	(23
24)	Delhi (V.)	82,327	.....	157,923	70.44	9.3	.....	.....	157,923	70.44	.....	.....	.....	(24
25)	Dundas	30,879	89,670	190,792	32.11	4.2	.....	.....	190,792	32.11	.....	.....	.....	(25
26)	Dunnville	35,445	.....	38,605	9.43	1.2	.....	.....	38,605	9.43	.....	10,000	.....	(26
27)	Eastview	[2]	.....	389,000	41.31	5.5	.....	.....	389,000	41.31	.....	10,000	.....	(27
28)	Elmira	68,500	20,427 [1]	127,566	55.54	7.4	.....	.....	127,566	55.54	.....	21,500	.....	(28
29)	Fergus (V.)	239,940	44,191	351,803	132.81	17.7	.....	.....	351,803	132.81	.....	.....	.....	(29
30)	Fort Erie	343,416	?	1,223,104	176.15	23.5	.....	.....	1,223,104	32.16	.....	.....	.....	(30
31)	Fort Frances	21,109	28,474	156,807 [11]	26.13	3.4	.....	.....	156,807 [11]	26.13	23,000	3,000	.....	(31
32)	Gananoque (S.T.)	70,500	17,324 [1]	188,015	45.44	6.0	64,847	15.67	123,168	29.77	.....	.....	.....	(32
33)	Georgetown	2,418	.....	48,667	17.68	2.4	.....	.....	48,667	17.68	17,450	.....	.....	(33
34)	Geraldton	4,258	.....	4,258	1.49	.1	.....	.....	4,258	1.49	25,000	.....	.....	(34
35)	Goderich (1945)	33,497	20,786 [1]	107,812	24.02	3.2	.....	.....	107,812	24.02	.....	.....	.....	(35
36)	Grantham Twp.	.....	60,241	73,874	9.97	1.3	599	.08	73,275	9.89	.....	3,500	599	(36

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

(d) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

(S.T.) Separated town.
(V.) Village.
(1) Total for local improvements.
(2) Debt consolidated.
(3) Total local improvements—includes an indeterminable amount of waterworks.
(4) Debt consolidated.
(5) The City of Hamilton pays approximately 70% of the school debt charges because of annexations.
(11) Includes $3,272 unsold debentures.
(12) Excluding $2,430 high school debt assumed by South Dumfries ($878) and Burford ($1,552) Townships.

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	MUNICIPALITY	GROSS PUBLIC UTILITIES DEBENTURE DEBT						SINKING FUNDS PUBLIC UTILITIES	NET PUBLIC UTILITIES DEBENTURE DEBT P.U. Debt Less (P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After Deduction of Operation, Depreciation, Debt Retirement and Interest Charges)			
		Waterworks	Electric Light and Power	Housing §	Others	Gross Total Amount	Gross Total Per Capita		Amount	Per Capita	Waterworks	Electric Light and Power	Others	
	ONTARIO (Towns)	$	$	$	$	$	$	$	$	$	$	$	$	
1)	Acton (V.)	60,690	.....	.....	.....	60,690	31.28	1,758	58,932	30.38	8,366S	710S	.....	(1
2)	Alexandria	12,028	.....	.....	.....	12,028	5.81	.....	12,028	5.81	679S	3,755S	.....	(2
3)	Almonte	133,884*y*	28,204	.....	.....	161,908	72.18	.....	161,908	72.18	6,064D	?	.....	(3
4)	Amherstburg	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,578S	?	.....	(4
5)	Arnprior	58,914	16,879	.....	.....	75,793	17.90	.....	75,793	17.90	2,544S	10,613S	.....	(5
6)	Aurora	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,420S	8,100S	.....	(6
7)	Aylmer	27,612	1,587	.....	.....	29,199	10.20	.....	29,199	10.20	2,426S	4,381S	.....	(7
8)	Barton Twp	[3]	.....	.....	.....	[3]	.....	[3]	[3]	.....	.....	.....	.....	(8
9)	Blenheim	72,000	.....	.....	.....	72,000	32.85	.....	72,000	32.85	2,885S[1]	6,618S	.....	(9
10)	Blind River	14,690	.....	.....	.....	14,690	7.48	.....	14,690	7.48	4,121S[4]	.....	.....	(10
11)	Bowmanville	1,930	.....	.....	.....	1,930	.47	.....	1,930	.47	12,496S*	35,507S*	.....	(11
12)	Bracebridge	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,621S	?	.....	(12
13)	Brampton	7,333	.....	.....	.....	7,333	1.13	.....	7,333	1.13	17,517S	8,727S	.....	(13
14)	Brantford Twp	.....	57,878	.....	.....	57,878	6.03	.....	57,878	6.03	.....	.....	.....	(14
15)	Burlington	224,348	143,986	.....	.....	368,334	77.86	.....	368,334	77.86	3,623S	18,497S	.....	(15
16)	Campbellford	.....	.....	.....	.....	.....	.....	.....	.....	.....	818S	7,641S	.....	(16
17)	Carleton Place	172,470	7,768	.....	.....	180,238	42.52	.....	180,238	42.52	3,235S	8,157S	.....	(17
18)	Clinton	17,700	.....	.....	.....	17,700	8.63	11,318	6,382	3.11	1,206S	?	.....	(18
19)	Cobalt	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,203D	.....	.....	(19
20)	Cobourg	90,904	39,886	.....	.....	130,790	21.93	.....	130,790	21.93	3,979S	17,768S	.....	(20
21)	Cochrane	.....	.....	.....	5,573 *t*	5,573	2.03	.....	5,573	2.03	6,374S	.....	? *t*	(21
22)	Collingwood	24,833	.....	.....	[5]	24,833	3.53	.....	24,833	3.53	3,292S	?	.....	(22
23)	Copper Cliff	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	(23
24)	Delhi (V.)	.....	61,033	.....	.....	61,033	27.22	.....	61,033	27.22	?	?	.....	(24
25)	Dundas	36,718	.....	.....	.....	36,718	6.18	.....	36,718	6.18	4,693S	6,421S	.....	(25
26)	Dunnville	.....	2,427	.....	.....	2,427	.59	.....	2,427	.59	3,287S	1,965S	.....	(26
27)	Eastview	[2]	.....	.....	.....	[2]	.....	.....	[2]	.....	10,000S	.....	.....	(27
28)	Elmira	20,674	3,278	.....	.....	23,952	10.43	.....	23,952	10.43	464S	10,386S	.....	(28
29)	Fergus (V.)	5,025	917	.....	.....	5,942	2.24	.....	5,942	2.24	3,382S	1,371D	.....	(29
30)	Fort Erie	58,112	.....	.....	.....	58,112	8.38	.....	58,112	8.38	3,178S	.....	.....	(30
31)	Fort Frances	27,690	1,791	.....	1,983*t*	31,464	5.24	.....	31,464	5.24	3,756S	40,808S	481S*t*	(31
32)	Gananoque (S.T.)	23,635	.....	.....	.....	23,635	5.71	12,628	11,007	2.66	2,174S	.....	.....	(32
33)	Georgetown	40,736	.....	.....	.....	40,736	14.80	.....	40,736	14.80	1,983S	9,603S	.....	(33
34)	Geraldton	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	(34
35)	Goderich (1945)	32,634	16,515	.....	.....	49,149	10.95	.....	49,149	10.95	3,494S	12,605S	.....	(35
36)	Grantham Twp	13,632	.....	.....	.....	13,632	1.84	.....	13,632	1.84	?	.....	.....	(36

§ USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES

¶ AS REPORTED BY THE MUNICIPALITY

(S.T.) Separated town.
(V.) Village.
* 1945 information.
(*t*) Telephone.
(*y*) Waterworks and sewers.
(S) Surplus.
(D) Deficit.
(1) After deducting operating charges only.
(2) Debt consolidated.
(3) Includes waterworks in local improvements.
(4) After operating charges only.
(5) Terminal elevator mortgage redeemed.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1946

	MUNICIPALITY	POPULATION			NET GENERAL DEBENTURE DEBT (Net Total Debt Less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED 1946		TAXES COLLECTED IN 1946 (Current and Arrears)		1946 TAX LEVY UNPAID AS AT DEC. 31, 1946	ACCUMULATED TAX ARREARS (Incl. 1946 Taxes Unpaid) (After Deducting Reserve, if Any)		TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (After Deducting Reserve, if Any)		
		Dominion Census		Town's Report	Amount (X)	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	% of 1946 Levy	Amount	Amount	Per Capita	Amount	Per Capita	
		1931	1941	1946														
	ONTARIO (Towns)				$	$	$	$	$	$	$	%	$	$	$	$	$	
1)	Gravenhurst	1,830	2,122	2,477	32,280	13.03	950,698	384	52,771	21.30	50,157	95.0	2,745	788[28]	.32	.....	.....	(1
2)	Grimsby	2,198	2,331	2,107	152,507	72.38	1,666,258	791	58,766	27.89	59,413	101.1	1,919	2,802	1.33	4,661[25]	2.21	(2
3)	Haileybury	2,813	2,268	1,965[34]	34,961	17.79	1,013,793	516	53,586	27.27	57,629	107.5	2,966	2,212[18]	1.13	16,813	8.55	(3
4)	Hanover	3,077	3,290	3,415	144,116	42.20	1,583,473	464	83,571	24.47	86,146	103.1	4,891	7,462	2.19	279	.08	(4
5)	Hawkesbury	5,177	6,263	5,923	[31]	.....	2,379,814	402	127,504	21.53	129,680	101.7	8,314	5,619[29]	.95	.....	.....	(5
6)	Hespeler	2,752	3,058	2,960	99,457	33.60	2,021,888	683	89,010	30.07	88,607	99.5	2,671	3,715[2]	1.26	.....	.....	(6
7)	Humberstone (V.)	2,490	2,963	3,293	123,648	37.55	957,443	291	65,742	19.96	66,208	100.7	5,357	8,140[3]	2.47	[3]	.....	(7
8)	Huntsville	2,817	2,800	2,767[33]	64,540	23.32	1,393,290	504	75,637	27.34	75,251	99.5	3,477	969[4]	.35	788	.28	(8
9)	Ingersoll (S.T.)	5,233	5,782	6,043	6,248	1.03	3,121,978	517	128,194	21.21	128,140	99.9	6,295	8,107[5]	6.22	175[5]	.03	(9
10)	Kapuskasing	3,819	3,431	3,822	249,830	65.37	5,464,506	1,430	202,688	53.03	204,846	101.1	1,153	1,304	.34	.....	.....	(10
11)	Kenora	6,766	7,745	8,279	292,931	35.38	5,192,745	627	271,448	32.79	272,080	100.2	19,379	[6]	.....	13,690	1.65	(11
12)	Kincardine	2,465	2,507	2,373	57,242	24.12	1,166,341	492	58,397	24.61	64,481	110.4	3,877	11,938[21]	5.03	.....	.....	(12
13)	Kingsville	2,174	2,317	2,372	320,114	134.95	1,920,615	810	71,171	30.00	71,254	100.1	5,235	7,161	3.02	.....	.....	(13
14)	Leamington	4,902	5,858	6,276	[31]	.....	4,502,450	717	168,665	26.87	166,613	98.8	12,157	[8]	.....	.....	.....	(14
15)	Leaside	1,005	6,183	10,959	1,420,189	129.59	7,610,555	694	536,666	48.97	536,928	100.0	17,860	[7]	.....	3,383	.31	(15
16)	Lindsay	7,505	8,403	8,065	57,011	7.07	4,462,015	553	191,043	23.69	194,580	101.9	6,324	[9]	.....	[9]	.....	(16
17)	Listowel	2,676	3,013	2,854	4,299	1.51	1,795,500	629	66,608	23.34	69,987	105.1	2,121	3,127[20]	1.10	.....	.....	(17
18)	Long Branch (V.)	3,962	5,172	5,220	[31]	.....	2,109,608	404	136,851	26.22	144,133	105.3	14,805	[22]	.....	[22]	.....	(18
19)	Meaford	2,624	2,662	2,602	36,840	14.16	1,456,168	560	66,080	25.40	65,979	99.1	1,646	2,088	.80	34	.....	(19
20)	Merritton	2,523	2,993	3,716	57,451	15.46	2,040,910	549	111,045	29.88	110,894	99.9	1,481	182[10]	.05	.....	.....	(20
21)	Midland	6,920	6,800	6,980	655,021	93.84	5,117,798[1]	733	237,715	34.06	240,948	101.4	18,354	3,325[11]	.48	[11]	.....	(21
22)	Milton	1,839	1,964	2,151	24,084	11.20	1,154,292	537	43,867	20.39	44,032	100.4	2,825	1,074[30]	.50	[30]	.....	(22
23)	Mimico	6,800	8,070	9,629	989,945	102.81	4,990,000	518	270,057	28.05	277,409	102.7	11,896	[12]	.....	[12]	.....	(23
24)	Napanee	3,497	3,405	3,600	60,325	16.76	1,858,631	516	106,767	29.66	105,548	98.9	4,554	9,828	2.73	764	.21	(24
25)	New Liskeard	2,880	3,019	3,865	29,907	7.74	2,220,378	574	97,562	25.24	96,190	98.6	4,664	7,540	1.95	.....	.....	(25
26)	Newmarket	3,748	4,026	4,014	58,948	14.69	2,410,659	601	95,346	23.75	97,027	101.8	5,299	5,052[24]	1.26	.....	.....	(26
27)	New Toronto	7,146	9,504	8,727[26]	758,227	86.88	5,958,390	683	336,991	38.61	339,873	100.9	5,192	[14]	.....	[14]	.....	(27
28)	Oakville	3,857	4,115	4,399	74,536	16.94	3,332,068	757	156,343	35.54	155,317	99.3	7,322	11,378	2.59	10,851	2.47	(28
29)	Orangeville	2,614	2,718	3,000	228,768	76.26	1,858,570	620	93,648	31.22	94,070	100.4	4,201	6,685[27]	2.23	[27]	.....	(29
30)	Paris	4,137	4,637	4,881	80,252	16.44	2,740,386	561	115,992	23.76	114,991	99.1	6,316	3,553[16]	.73	997	.20	(30
31)	Parry Sound	3,512	5,765	4,439	129,155	29.10	1,853,756	418	121,019	27.26	123,980	102.4	8,145	10,421[19]	2.35	[19]	.....	(31
32)	Penetanguishene	4,035	4,521	4,006[32]	104,878	26.18	1,436,935	359	84,736	21.15	99,989	118.0	12,994	29,902[23]	7.46	3,559[23]	.89	(32
33)	Perth	4,099	4,458	4,423	81,082	18.33	2,808,071	635	138,743	31.37	140,868	101.5	2,107	4,764[17]	1.08	2,624	.59	(33

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

(S.T.) Separated town.

(V.) Village.

(X) Any amounts borrowed in anticipation of debenture issues are additional to these figures. See third to last column of next page.

(1) 1945 information.

(2) After deducting reserve of $3,958.

(3) After deducting reserve of $1,008 for tax arrears. Tax sale lands of $9,376 fully reserved.

(4) After deducting reserve of $6,045.

(5) After deducting reserve of $4,349 for tax arrears and $1,554 for tax sale lands.

(6) Tax arrears of $36,649 covered by reserve of $37,581.

(7) Tax arrears of $22,790 covered by reserve of $30,053.

(8) Tax arrears of $15,766 fully covered by reserve.

(9) Tax arrears of $9,374 and tax sale property of $26,984 fully covered by reserves.

(10) After deducting reserve of $1,903.

(11) After deducting reserve of $31,774 for tax arrears. Tax sale lands of $69,533 fully covered by reserve.

(12) Tax arrears of $15,783 and tax sale lands of $59,125 fully covered by reserve.

(14) Tax arrears of $6,033 and tax sale lands of $44,262 fully reserved.

(16) After deducting reserve of $5,060.

(17) After deducting reserve of $936.

(18) After deducting reserve of $4,462 for tax arrears.

(19) After deducting reserve of $3,710 for tax arrears. Tax sale lands of $13,714 fully reserved.

(20) After deducting reserve of $300.

(21) After deducting reserve of $3,000.

(22) Tax arrears of $25,976 and tax sale property of $41,238, less reserve of $142,771 which includes contingencies.

(23) After deducting reserve of $4,000. Reserve for tax sale lands not segregated.

(24) After deducting reserve of $6,267.

(25) After deducting reserve of $16,484.

(26) Excluding 1,446 in institutions.

(27) After deducting $1,469 reserve for tax arrears. Tax sale lands fully reserved.

(28) After deducting reserve of $3,423.

(29) After deducting reserve of $8,138.

(30) After deducting reserve of $3,070. Tax sale lands of $6,633 fully reserved.

(31) Debt consolidated.

(32) Excluding 636 in institutions.

(33) Excluding 100 in institutions.

(34) Excluding 332 in institutions.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
(Information from official and other reliable sources, but not guaranteed)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1946

	MUNICIPALITY	GROSS DEBENTURE DEBT (With Details for Schools and Local Improvements) (For Public Utilities See Following Page) — Schools (High and Public) Amount	Local Improvements (Owner's Share) Amount	Total Gross Debenture Debt (†) (b) Amount	Per Capita	Relation of Gross Debenture Debt to Standard Assessment (c)	Total Sinking Funds on Hand Amount	Per Capita	Net Total Debenture Debt (Total Gross Debt Less Sinking Funds) Amount	Per Capita	Floating Debt — Amount Borrowed in Anticipation of Debenture Issues (d)	Other Bank Loans, Treasury Notes, Overdrafts	Local Improvements Sinking Fund (Owner's Share Only)	
	ONTARIO (Towns)	$	$	$	$	%	$	$	$	$	$	$	$	
1)	Gravenhurst	.....	28,648 [1]	33,790	13.64	1.8	.....	.....	33,790	13.64	.....	.....	.....	(1
2)	Grimsby	47,835	66,021	156,586	74.32	9.9	.....	.....	156,586	74.32	5,500	.....	.....	(2
3)	Haileybury	.....	.....	43,641 [4]	22.21	3.0	.....	.....	43,641	22.21	.....	.....	.....	(3
4)	Hanover	28,244	36,138	210,734	61.71	8.2	.....	.....	210,734	61.71	.....	.....	.....	(4
5)	Hawkesbury	.....	.....	289,000 [2]	48.79	6.5	.....	.....	289,000 [2]	48.79	.....	.....	.....	(5
6)	Hespeler	.....	61,903	127,799	43.18	5.8	.....	.....	127,799	43.18	.....	.....	.....	(6
7)	Humberstone (V.)	31,552	38,680	123,648	37.55	5.0	.....	.....	123,648	37.55	.....	.....	.....	(7
8)	Huntsville	.....	.....	79,213	28.63	3.8	.....	.....	79,213	28.63	.....	10,000	.....	(8
9)	Ingersoll (S.T.)	.....	929	9,608	1.59	.2	.....	.....	9,608	1.59	.....	2,445	.....	(9
10)	Kapuskasing	128,581	121,249 [1]	285,624	74.73	10.0	.....	.....	285,624	74.73	.....	.....	.....	(10
11)	Kenora	224,935	76,548	688,334	83.14	11.1	322,382	38.94	365,952	44.20	.....	14,833	.....	(11
12)	Kincardine	.....	29,280	64,375	27.13	3.6	.....	.....	64,375	27.13	.....	13,986	.....	(12
13)	Kingsville	31,693	[12]	338,333 [12]	142.64	19.0	.....	.....	338,333	142.64	.....	.....	.....	(13
14)	Leamington	.....	.....	401,000 [9]	63.89	8.5	.....	.....	401,000 [9]	63.89	.....	.....	.....	(14
15)	Leaside	272,729	789,948	1,572,222	143.46	19.1	.....	.....	1,572,222	143.46	.....	417,515 [7]	.....	(15
16)	Lindsay	22,342	14,489	98,574	12.22	1.6	.....	.....	98,574	12.22	.....	.....	.....	(16
17)	Listowel	3,302	.....	4,299	1.51	.2	.....	.....	4,299	1.51	.....	15,000	.....	(17
18)	Long Branch (V.)	[11]	[11]	702,700 [11]	134.62	17.9	.....	.....	702,700 [11]	134.62	.....	.....	.....	(18
19)	Meaford	13,534	.....	36,840	14.16	1.9	.....	.....	36,840	14.16	.....	.....	.....	(19
20)	Merritton	57,451	.....	57,451	15.46	2.1	.....	.....	57,451	15.46	.....	.....	.....	(20
21)	Midland	19,272	243,361	694,210	99.46	13.3	.....	.....	694,210	99.46	.....	.....	.....	(21
22)	Milton	23,234	.....	26,183	12.17	1.6	.....	.....	26,183	12.17	.....	2,000	.....	(22
23)	Mimico	305,402	.....	1,093,448	117.97	15.1	.....	.....	1,093,448	117.97	.....	.....	.....	(23
24)	Napanee	25,897	29,937 [1]	112,577	31.27	4.2	.....	.....	112,577	31.27	.....	4,700	.....	(24
25)	New Liskeard	678	9,060	34,241	8.86	1.2	.....	.....	34,241	8.86	9,328	16,994 [8]	.....	(25
26)	Newmarket	21,506	7,640	100,079	24.93	3.3	.....	.....	100,079	24.93	20,137	15,000	.....	(26
27)	New Toronto	23,311	[2]	812,293 [10]	93.08	12.4	.....	.....	812,293	93.08	.....	.....	.....	(27
28)	Oakville	22,664	15,475	74,536	16.94	7.1	.....	.....	74,536	16.94	.....	22,825 [3]	.....	(28
29)	Orangeville	10,000	96,352	234,778	78.26	10.4	.....	.....	234,778	78.26	.....	.....	.....	(29
30)	Paris	32,135	.....	117,058	23.98	3.3	23,128	4.74	93,930	19.24	.....	.....	.....	(30
31)	Parry Sound	1,998	45,783	210,462	47.41	5.4	.....	.....	210,462	47.41	13,200	.....	.....	(31
32)	Penetanguishene	82,000	.....	114,999	28.71	3.3	.....	.....	114,999	28.71	.....	.....	.....	(32
33)	Perth	.....	81,082 [1]	114,859	25.97	3.5	.....	.....	114,859	25.97	.....	.....	.....	(33

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

(d) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

(S.T.) Separated town.
(V.) Village.
† Excludes separate schools.
(1) Total for local improvements.
(2) Debt consolidated.
(3) Lake shore protection.
(4) Forty-year straight term annual interest under 1945 refinancing.
(7) Includes $349,405 for which debentures may be issued.
(8) Advance Veteran's Land Act to be repaid by Dominion Government.
(9) Not including $24,000 unissued hospital debentures. Debt consolidated.
(10) Includes $3,930 issued but unsold and $363 authorized but not issued. Excludes assumed from other municipalities, $23,998, and special works, $54,831, for which debentures may be issued.
(11) Debt consolidated. Total represented by one debenture issued 1939 at 4% in serial form with final maturity in 1969.
(12) Consolidation by-law May 31, 1946.

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GOVT PUBNS.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1946

	MUNICIPALITY	GROSS PUBLIC UTILITIES DEBENTURE DEBT						SINKING FUNDS PUBLIC UTILITIES	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. Debt Less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After Deduction of Operation, Depreciation, Debt Retirement and Interest Charges)			
		Waterworks	Electric Light and Power	Housing §	Others	Gross Total Amount	Gross Total Per Capita		Amount	Per Capita	Waterworks	Electric Light and Power	Others	
	ONTARIO (Towns)	$	$	$	$	$	$	$	$	$	$	$	$	
1)	Gravenhurst	1,511	.....	.....	.....	1,511	.61	.....	1,511	.61	2,421S*	?	.....	(1
2)	Grimsby	.....	4,079	.....	.....	4,079	1.94	.....	4,079	1.94	9,694S	17,857S	.....	(2
3)	Haileybury	8,681	.....	.....	.....	8,681	4.42	.....	8,681	4.42	1,150S	.....	.....	(3
4)	Hanover	66,618	.....	.....	.....	66,618	11.25	.....	66,618	11.25	857D	14,692S	.....	(4
5)	Hawkesbury	[4]	.....	.....	.....	[4]	.....	.....	[4]	.....	7,238D	.....	.....	(5
6)	Hespeler	21,228	7,113	.....	.....	28,341	9.57	.....	28,341	9.57	125S	8,372S	.....	(6
7)	Humberstone	.....	.....	.....	.....	.....	.....	.....	.....	.....	4,362D	6,456S	.....	(7
8)	Huntsville	14,673	.....	.....	.....	14,673	5.30	.....	14,673	5.30	1,045S	7,026S	.....	(8
9)	Ingersoll (S.T.)	2,350	.....	1,010	.....	3,360	.56	.....	3,360	.56	1,472S	1,141D	.....	(9
10)	Kapuskasing	22,179	13,614	.....	.....	35,794	9.37	.....	35,794	9.37	5,906D	26,466S	.....	(10
11)	Kenora	196,849	34,605	.....	17,302*t*	248,756	30.05	175,735	73,021	8.82	5,697S	17,410S	10,219S *t*	(11
12)	Kincardine	7,133	.....	.....	.....	7,133	3.01	.....	7,133	3.01	520S	.....	.....	(12
13)	Kingsville	3,106	15,113	.....	.....	18,219	7.68	.....	18,219	7.68	15,722S[3]	2,476S	.....	(13
14)	Leamington	[4]	.....	.....	[4] *g*	[4]	.....	.....	[4]	.....	8,716S	.....	9,293S*g*	(14
15)	Leaside	152,034	.....	.....	.....	152,034	13.87	.....	152,034	13.87	3,273D	.....	.....	(15
16)	Lindsay	22,166	19,397	.....	.....	41,563	5.15	.....	41,563	5.15	1,124D	7,203S	.....	(16
17)	Listowel	.....	.....	.....	.....	.....	.....	.....	.....	.....	4,392S[1]	2,852S[1]	.....	(17
18)	Long Branch	85,703	.....	.....	.....	85,703	16.42	.....	85,703	16.42	1,683D	16,268S	.....	(18
19)	Meaford	.....	.....	.....	.....	.....	.....	.....	.....	.....	?	?	.....	(19
20)	Merritton	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,865S[1]	22,969S[1]	.....	(20
21)	Midland	39,189	.....	.....	.....	39,189	5.61	.....	39,189	5.61	3,928S	34,937S[5]	.....	(21
22)	Milton	2,099	.....	.....	.....	2,099	.98	.....	2,099	.98	1,189S	3,739S	.....	(22
23)	Mimico	103,503	.....	.....	.....	103,503	10.75	.....	103,503	10.75	3,702S	.....	.....	(23
24)	Napanee	52,252	.....	.....	.....	52,252	14.51	.....	52,252	14.51	751S	5,690S	.....	(24
25)	New Liskeard	4,334	.....	.....	.....	4,334	1.12	.....	4,334	1.12	2,410S[1]	.....	.....	(25
26)	Newmarket	37,131	4,000	.....	.....	41,131	10.25	.....	41,131	10.25	2,301D	.....	.....	(26
27)	New Toronto	54,066	.....	.....	.....	54,066	6.20	.....	54,066	6.20	31,105S	12,667S[6]	.....	(27
28)	Oakville	.....	.....	.....	.....	.....	.....	.....	.....	.....	57S	5,947S	.....	(28
29)	Orangeville	6,010	.....	.....	.....	6,010	2.00	.....	6,010	2.00	1,088S	6,992S	.....	(29
30)	Paris	13,678	.....	.....	.....	13,678	2.80	.....	13,678	2.80	4,235S	7,451S	.....	(30
31)	Parry Sound	.....	81,307	.....	.....	81,307	18.32	.....	81,307	18.32	680S	5,273S	.....	(31
32)	Penetanguishene	9,322	799	.....	.....	10,121	2.53	.....	10,121	2.53	3,462S	9,067S	.....	(32
33)	Perth	14,801	18,976	.....	.....	33,777	7.64	.....	33,777	7.64	746S	15,608S	.....	(33

§ USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES

¶ AS REPORTED BY THE MUNICIPALITY

(S.T.) Separated town.
* 1945 information.
(*g*) Gas.
(*t*) Telephone.
(S) Surplus. (D) Deficit.
(1) Before debt charges and depreciation.
(3) Housing debt includes interest accrued.
(4) Debt consolidated.
(5) Includes Hydro-Electric shop.
(6) After provision of $33,010 for stabilization of rates.

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	MUNICIPALITY	POPULATION: Dominion Census 1931	POPULATION: Dominion Census 1941	POPULATION: Town's Report 1946	NET GENERAL DEBENTURE DEBT (Net Total Debt Less Net Public Utilities Debt): Amount (X)	NET GENERAL DEBENTURE DEBT: Per Capita	ASSESSED VALUE FOR TAXATION (a): Amount	ASSESSED VALUE FOR TAXATION: Per Capita	TAXES LEVIED 1946: Amount	TAXES LEVIED 1946: Per Capita	TAXES COLLECTED IN 1946 (Current and Arrears): Amount	TAXES COLLECTED IN 1946: % of 1946 Levy	1946 TAX LEVY UNPAID AS AT DEC. 31, 1946: Amount	ACCUMULATED TAX ARREARS (Incl. 1946 Taxes Unpaid) (After Deducting Reserve, if Any): Amount	ACCUMULATED TAX ARREARS: Per Capita	TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (After Deducting Reserve, if Any): Amount	TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY: Per Capita	
	ONTARIO (Towns)				$	$	$	$	$	$	$	%	$	$	$	$	$	
1)	Petrolia	2,596	2,801	2,865	1,596	.56	1,718,055	600	60,249	21.03	59,395	98.6	6,763	8,308[1]	2.90	.....	.....	(1
2)	Picton	3,580	3,901	3,471	460,969	132.81	2,780,072	801	100,857	29.06	101,678	100.8	1,804	2,665	.77	.....	.....	(2
3)	Port Colborne	6,503	6,993	7,307	500,429	68.49	8,454,660	1,157	284,748	38.97	285,177	100.2	4,094	[2]	.....	[2]	.....	(3
4)	Port Credit (V.)	1,650	2,160	2,325	203,059	87.34	1,713,001	737	79,218	34.07	77,855	98.3	5,384	7,273[23]	3.13	5,778	2.49	(4
5)	Port Dover (V.)	1,680	1,968	2,021	34,816	17.23	1,046,480	518	48,138	23.82	48,131	100.0	1,002	1,632	.81	.....	.....	(5
6)	Port Hope	4,723	5,055	5,104	33,897	6.64	2,606,006	511	129,081	25.29	129,347	100.2	5,365	9,287	1.82	.....	.....	(6
7)	Prescott (S.T.)	2,984	3,223	3,248	108,236	33.32	1,575,569	485	74,419	22.91	72,785	97.9	4,880	6,270[16]	1.93	2,483	.76	(7
8)	Preston	6,280	6,704	6,894[32]	93,307	13.53	5,671,964	823	187,847	27.25	188,008	100.1	4,797	3,534[4]	.51	7,048	1.02	(8
9)	Renfrew	5,296	5,511	5,800	145,940	25.16	3,345,031	577	166,829	28.76	164,669	98.7	11,142	5,321[6]	.92	[6]	.....	(9
10)	Riverside	4,432	4,878	6,150	1,708,214	277.76	4,077,019	663	210,400	34.21	205,510	97.7	35,853	[15]	.....	[15]	.....	(10
11)	Rockland	2,118	2,040	2,042	.....	.....	238,859	117	22,392	10.97	?	.....	3,331	3,021[25]	1.48	.....	.....	(11
12)	St. Mary's (S.T.)	3,802	3,635	3,633	37,829	10.41	2,375,164	654	98,260	27.05	101,734	103.5	5,042	6,850[17]	1.89	2,417	.67	(12
13)	Sandwich East Twp. ([35])	5,542	8,571	10,701			2,892,366	270										(13
14)	Sandwich West Twp	3,438	4,735	5,660	2,799,945[33]	494.69	2,737,700	484	128,269	22.66	126,957	99.0	21,828	[29]	.....	50,864	8.99	(14
15)	Simcoe	5,226	6,037	6,473	169,115	26.13	4,940,000	763	204,646	31.62	205,706	100.5	2,468	3,927[5]	.61	2,601	.40	(15
16)	Sioux Lookout	2,088	1,756	2,151	22,387	10.41	1,090,775	507	54,806	25.48	63,899	116.6	4,321	5,653[31]	2.63	[31]	.....	(16
17)	Smith's Falls (S.T.)	7,108	7,159	7,717	69,061	8.95	4,627,586	600	229,780	29.78	231,035	100.5	5,390	4,152[18]	.54	542	.07	(17
18)	Strathroy	2,964	3,016	3,139	15,110	4.81	2,293,960	731	74,411	23.71	74,343	99.9	2,915	6,698	2.13	57	.01	(18
19)	Sturgeon Falls	4,234	4,576	3,698[32]	38,183	10.33	1,339,959	362	79,120	21.40	81,704	103.3	8,077	[8]	.....	[8]	.....	(19
20)	Swansea (V.)	5,031	6,988	7,235	578,817	80.00	5,017,382	693	259,935	35.93	264,201	101.6	13,646	[9]	.....	[9]	.....	(20
21)	Tecumseh	2,129	2,412	3,035	[34]	.....	1,224,580	403	61,773	20.35	64,254	104.0	11,423	12,541[20]	4.11	11,235	3.70	(21
22)	Thorold	5,092	5,305	5,569	[34]	.....	3,038,960	546	133,369	23.95	133,610	100.1	10,595	20,270[19]	3.64	[19]	.....	(22
23)	Tillsonburg	3,385	4,002	4,624	53,322	11.53	2,600,383	562	102,740	22.22	103,893	101.1	2,251	6,915	1.50	.....	.....	(23
24)	Tisdale Twp	5,761	9,461	7,469	160,524	21.49	9,626,349	1,289	316,804	42.42	311,046	98.2	21,021	13,243[21]	1.77	.....	.....	(24
25)	Trenton (S.T.)	6,276	8,323	9,905	286,727	28.95	3,754,104	379	187,899	18.97	188,145	100.1	15,953	[22]	.....	[22]	.....	(25
26)	Walkerton	2,431	2,679	2,801	393	.14	1,188,619	424	55,865	19.94	59,817	107.1	3,311	3,311[11]	1.18	.....	.....	(26
27)	Wallaceburg	4,326	4,986	6,088	47,175	7.75	3,319,982	545	155,325	25.51	157,754	101.6	9,432	12,814[30]	2.10	.....	.....	(27
28)	Waterloo	8,095	9,025	10,183	326,713	32.08	7,640,805	750	319,071	31.33	319,907	100.3	2,095	[12]	.....	[12]	.....	(28
29)	Weston	4,723	5,740	6,337	[34]	.....	5,058,121	798	215,669	34.03	215,538	99.9	9,714	[13]	.....	[13]	.....	(29
30)	Whitby	3,890	5,904	4,441	65,275	14.70	3,088,416	695	104,648	23.56	108,161	103.3	4,009	[14]	.....	[14]	.....	(30
31)	Wingham	1,950	2,030	2,204	17,758	8.06	1,078,414	489	54,383	24.67	55,710	102.4	2,392	3,010	1.37	1,246	.57	(31

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

(S.T.) Separated town.

(V.) Village.

(X) Any amounts borrowed in anticipation of debenture issues are additional to these figures. See third to last column of next page.

(1) After deducting reserve of $3,641.

(2) Reserve of $50,633 held against tax arrears of $7,298. Tax sale lands fully reserved.

(4) Tax arrears of $17,240, less reserve of $13,706.

(5) After deducting reserve of $719.

(6) After deducting reserve of $14,594. Tax sale lands of $6,626 fully reserved.

(8) Tax arrears of $18,293 and tax sale lands of $28,491 fully covered by reserves.

(9) Reserves of $25,158 and $52,577 against tax arrears of $19,104 and tax sale lands of $25,158 respectively.

(11) After deducting reserve of $1,904.

(12) Tax arrears of $2,094 and tax sale lands of $11 fully covered by reserves.

(13) Tax arrears of $10,633 and tax sale lands of $59,756 covered by reserve of $99,434 which includes also contingencies.

(14) Tax arrears of $4,544 and tax sale lands of $3,760 fully reserved.

(15) Total tax arrears of $102,176 and tax sale assets of $103,269, against which reserve of $203,840.

(16) After deducting reserve of $3,671 for tax arrears.

(17) After deducting reserve of $1,855.

(18) After deducting reserve of $5,000.

(19) After deducting reserve of $1,024 against tax arrears. Tax sale lands of $19,458 fully reserved.

(20) After deducting reserve of $12,498.

(21) After deducting reserve of $24,832.

(22) Tax arrears of $41,083 and tax sale lands of $42,827, less reserve of $48,722.

(23) After deducting reserve of $442.

(25) After deducting reserve of $2,341.

(29) Tax arrears of $60,475 and tax agreements of $64,787 covered by reserve of $125,261.

(30) After deducting reserve of $4,936.

(31) After deducting reserve of $8,309 for tax arrears. Tax sale lands of $48,853 fully reserved.

(32) Excluding inmates of public institutions.

(33) Includes watermains.

(34) Debt consolidated.

(35) In process of refunding. No information available at date of publication. Special circular as early as information available.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from official and other reliable sources, but not guaranteed)

	MUNICIPALITY	GROSS DEBENTURE DEBT (With Details for Schools and Local Improvements) (For Public Utilities See Following Page) — Schools (High and Public) Amount	Local Improvements (Owner's Share) Amount	Total Gross Debenture Debt (†) (b) Amount	Total Gross Debenture Debt (†) (b) Per Capita	Relation of Gross Debenture Debt to Standard Assessment (c)	Total Sinking Funds on Hand Amount	Total Sinking Funds on Hand Per Capita	Net Total Debenture Debt (Total Gross Debt Less Sinking Funds) Amount	Net Total Debenture Debt (Total Gross Debt Less Sinking Funds) Per Capita	Floating Debt — Amount Borrowed in Anticipation of Debenture Issues (d)	Floating Debt — Other Bank Loans, Treasury Notes, Overdrafts	Local Improvements Sinking Fund (Owner's Share Only)	
	ONTARIO (Towns)	$	$	$	$	%	$	$	$	$	$	$	$	
1)	Petrolia	650	946[1]	56,362	19.67	2.6	.....	.....	56,362	19.67	.....	.....	.....	(1
2)	Picton	10,969	.....	488,959[11]	140.87	18.8	.....	.....	488,959	140.87	.....	.....	.....	(2
3)	Port Colborne	67,799	274,890[1]	517,641	70.84	9.4	.....	.....	517,641	70.84	.....	.....	.....	(3
4)	Port Credit (V.)	146,119	33,417	279,160[9]	120.07	16.0	.....	.....	279,160	120.07	.....	.....	.....	(4
5)	Port Dover (V.)	.....	.....	105,426	52.17	6.9	.....	.....	105,426	52.17	.....	.....	.....	(5
6)	Port Hope	.....	.....	45,247	8.87	1.2	.....	.....	45,247	8.87	.....	.....	.....	(6
7)	Prescott (S.T.)	100,000	70,205[1]	170,205	52.40	7.0	61,969	19.08	108,236	33.32	.....	.....	25,209[1]	(7
8)	Preston	31,823	22,256	114,827	16.66	2.2	.....	.....	114,827	16.66	.....	8,000	.....	(8
9)	Renfrew	82,562	5,721[1]	235,095	40.53	5.4	.....	.....	235,095	40.53	.....	.....	.....	(9
10)	Riverside	156,250	1,137,532[1]	1,906,006	309.92	41.3	.....	.....	1,906,006	309.92	.....	.....	.....	(10
11)	Rockland	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	(11
12)	St. Mary's (S.T.)	28,838	.....	51,214	14.10	1.9	4,521	1.24	46,693	12.85	.....	.....	.....	(12
13)	Sandwich East Twp.													(13
14)	Sandwich West Twp.	21,505	1,763,719[10]	2,799,945[6]	494.69	66.0	.....	.....	2,799,945	494.69	.....	.....	.....	(14
15)	Simcoe	104,149	29,897	188,221	29.08	3.9	.....	.....	188,221	29.08	.....	37,061	.....	(15
16)	Sioux Lookout	14,796	.....	122,387	56.90	7.6	.....	.....	122,387	56.90	.....	.....	.....	(16
17)	Smith's Falls (S.T.)	843	39,300	128,363	16.63	2.2	.....	.....	128,363	16.63	.....	69,934	.....	(17
18)	Strathroy	9,142	.....	33,944	10.81	1.4	.....	.....	33,944	10.81	.....	.....	.....	(18
19)	Sturgeon Falls	.....	.....	38,183	10.33	1.4	.....	.....	38,183	10.33	.....	.....	.....	(19
20)	Swansea (V.)	48,226	244,578	624,955	86.38	11.5	.....	.....	624,955	86.38	.....	.....	.....	(20
21)	Tecumseh	[3]	[3]	376,209	123.96	16.5	.....	.....	376,209	123.96	.....	.....	.....	(21
22)	Thorold	[3]	[3]	340,000	61.05	8.1	.....	.....	340,000	61.05	.....	.....	.....	(22
23)	Tillsonburg	12,030	5,853	171,848[13]	37.16	5.0	4,201	.91	167,647	36.25	.....	.....	.....	(23
24)	Tisdale Twp.	44,691	.....	272,028	36.42	4.9	.....	.....	272,028	36.42	.....	89,003[8]	.....	(24
25)	Trenton (S.T.)	109,411	36,477	383,462	38.71	5.2	.....	.....	383,462	38.71	.....	53,284	.....	(25
26)	Walkerton	.....	.....	27,534	9.83	1.3	.....	.....	27,534	9.83	.....	11,000	.....	(26
27)	Wallaceburg	25,779	.....	309,734	50.88	6.8	.....	.....	309,734	50.88	.....	29,500[12]	.....	(27
28)	Waterloo	146,941	35,866[1]	326,713	32.08	4.3	.....	.....	326,713	32.08	.....	.....	.....	(28
29)	Weston	79,194	[3]	546,069	86.17	11.5	.....	.....	546,069	86.17	.....	10,670	.....	(29
30)	Whitby	40,777	276	195,192	43.95	5.9	.....	.....	195,192	43.95	7,200	6,269	.....	(30
31)	Wingham	.....	.....	64,890	29.44	3.9	13,270	6.02	51,620	23.42	.....	25,000	.....	(31

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA (c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%
(d) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

(S.T.) Separated town.
(V.) Village.
† Excludes separate schools.
(1) Total for local improvements.
(3) Debt consolidated.
(6) Includes certificates of indebtedness totalling $1,022,858; $2,938 of which is public schools. Included also $22,977 Academy Bus deficit.
(8) Victory Bonds on hand amount to $80,000.
(9) In addition, $833 assumed from other municipalities.
(10) Total local improvements. Includes watermains.
(11) Includes $450,000 sewers.
(12) Includes $6,500 paving costs for which debentures may be issued.
(13) Excludes $8,000 Tillsonburg Shoe Co. guarantee.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
(Information from official and other reliable sources, but not guaranteed)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1946

	MUNICIPALITY	GROSS PUBLIC UTILITIES DEBENTURE DEBT						SINKING FUNDS PUBLIC UTILITIES	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. Debt Less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After Deduction of Operation, Depreciation, Debt Retirement and Interest Charges)			
		Waterworks	Electric Light and Power	Housing §	Others	Gross Total Amount	Gross Total Per Capita		Amount	Per Capita	Waterworks	Electric Light and Power	Others	
	ONTARIO (Towns)	$	$	$	$	$	$	$	$	$	$	$	$	
1)	Petrolia	54,766	.....	.....	.....	54,766	19.12	.....	54,766	19.12	346S	11,956S	.....	(1
2)	Picton	27,990	.....	.....	.....	27,990	8.06	.....	27,990	8.06	1,125S	?	.....	(2
3)	Port Colborne	10,099	7,113	.....	.....	17,212	2.36	.....	17,212	2.36	5,065S	9,747S	.....	(3
4)	Port Credit (V.)	75,206	895	.....	.....	76,101	32.73	.....	76,101	32.73	4,300D	1,288S	.....	(4
5)	Port Dover (V.)	70,610	.....	.....	.....	70,610	34.94	.....	70,610	34.94	6,339D	1,311S	.....	(5
6)	Port Hope	2,386	.....	.....	8,964*h*	11,349	2.22	.....	11,349	2.22	3,746S	12,990S	5,246S *h* [1]	(6
7)	Prescott (S.T.)	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,618S	8,238S	.....	(7
8)	Preston	15,829	5,691	.....	.....	21,520	3.12	.....	21,520	3.12	10,139S	9,852S	.....	(8
9)	Renfrew	10,588	78,567	.....	.....	89,155	15.37	.....	89,155	15.37	436S	17,127S	.....	(9
10)	Riverside	.....	54,233	143,558	.....	197,792	32.16	.....	197,792	32.16	?	?	.....	(10
11)	Rockland	.....	.....	.....	.....	.....	.....	.....	.....	.....	771D	3,057S	.....	(11
12)	St. Mary's (S.T.)	4,700	8,685	.....	.....	13,385	3.68	4,521	8,864	1.24	3,128S	44S	.....	(12
13)	Sandwich East Twp.													(13
14)	Sandwich West Twp.	[5]	.....	.....	.....	[5]	.....	.....	.....	.....	?	?	.....	(14
15)	Simcoe	13,562	5,544	.....	.....	19,106	2.95	.....	19,106	2.95	1,967S	2,727S [4]	.....	(15
16)	Sioux Lookout	100,000	.....	.....	.....	100,000	46.49	.....	100,000	46.49	?	?	.....	(16
17)	Smith's Falls (S.T.)	59,302	.....	.....	.....	59,302	7.68	.....	59,302	7.68	3,520S	15,185S	.....	(17
18)	Strathroy	11,886	6,948	.....	.....	18,834	6.00	.....	18,834	6.00	1,863S	3,921S	.....	(18
19)	Sturgeon Falls	.....	.....	.....	.....	.....	.....	.....	.....	.....	7,701S	?	.....	(19
20)	Swansea (V.)	46,138	.....	.....	.....	46,138	6.38	.....	46,138	6.38	1,088S	2,496S	.....	(20
21)	Tecumseh	[2]	.....	.....	.....	[2]	.....	.....	.....	.....	4,828S	1,867S	.....	(21
22)	Thorold	[2]	.....	.....	.....	[2]	.....	.....	.....	.....	12,506S	12,033S	.....	(22
23)	Tillsonburg	106,552	7,772	.....	.....	114,324	24.72	.....	114,324	24.72	1,017S	4,566S	.....	(23
24)	Tisdale Twp.	111,503	.....	.....	.....	111,503	14.93	.....	111,503	14.93	3,769S	.....	.....	(24
25)	Trenton (S.T.)	96,735 [3]	.....	.....	.....	96,735	9.77	.....	96,735	9.77	11,486S	23,980S	.....	(25
26)	Walkerton	9,215	17,926	.....	.....	27,141	9.69	.....	27,141	9.69	?	?	.....	(26
27)	Wallaceburg	262,558	.....	.....	.....	262,558	43.13	.....	262,558	43.13	?	40,943S	.....	(27
28)	Waterloo	.....	.....	.....	.....	.....	.....	.....	.....	.....	8,710S	3,702S	4,013S *g*	(28
29)	Weston	[2]	.....	.....	.....	[2]	.....	.....	[2]	.....	8,192S	10,479S	.....	(29
30)	Whitby	127,265	2,652	.....	.....	129,917	29.25	.....	129,917	29.25	655S	18,251S	.....	(30
31)	Wingham	34,403	12,729	.....	.....	47,132	23.29	13,270	33,862	16.73	1,374S	18,725S [6]	.....	(31

§ USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES

¶ AS REPORTED BY THE MUNICIPALITY

(S.T.) Separated town.
(V.) Village.
(*g*) Gas.
(*h*) Harbour.
(S) Surplus.
(D) Deficit.
(1) After operating charges only.
(2) Debt consolidated.
(3) Water debt serviced by waterworks operations as set out in the accounts of the Utility Commission. This amount includes the town's share of water-main debentures.
(4) After provision of $2,700 for stabilization of rates.
(5) Watermains included in local improvements.
(6) Includes shop, $4,961.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from official and other reliable sources, but not guaranteed)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1946

	MUNICIPALITY	POPULATION: Dominion Census 1931	POPULATION: Dominion Census 1941	POPULATION: Town's Report 1946	NET GENERAL DEBENTURE DEBT (Net Total Debt Less Net Public Utilities Debt): Amount (X)	NET GENERAL DEBENTURE DEBT: Per Capita	ASSESSED VALUE FOR TAXATION (a): Amount	ASSESSED VALUE FOR TAXATION (a): Per Capita	TAXES LEVIED IN 1946: Amount	TAXES LEVIED IN 1946: Per Capita	TAXES COLLECTED IN 1946 (Current and Arrears): Amount	TAXES COLLECTED IN 1946 (Current and Arrears): % of 1946 Levy	1946 TAX LEVY UNPAID AS AT DEC. 31, 1946: Amount	ACCUMULATED TAX ARREARS (Incl. 1946 Taxes Unpaid) (After Deducting Reserve, if Any): Amount	ACCUMULATED TAX ARREARS: Per Capita	TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (After Deducting Reserve, if Any): Amount	TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY: Per Capita	
	NEW BRUNSWICK (Towns)				$	$	$	$	$	$	$	%	$	$	$	$	$	
1)	Bathurst	3,300	3,554	6,000	71,937	11.99	3,511,460	585	112,390	18.73	109,229	97.2	7,698	5,556[26]	.93	.....	.....	(1
2)	Campbellton	6,505	6,748	8,200	†	.....	4,108,341	501	230,052	28.06	246,343	107.1	20,028	25,912[2]	3.16	1,284	.16	(2
3)	Chatham	4,017	4,082	4,500	?	.....	1,565,400	348	94,000	20.89	100,919	107.4	22,304	32,553[3]	7.23	3,020	.67	(3
4)	Dalhousie (1945)	3,974	4,508	5,000**	†	.....	1,306,575	261	95,309	19.06	102,327	107.4	?	16,623[34]	3.32	.....	.....	(4
5)	Edmundston (1945)	6,430	7,096	9,000	532,083	59.12	4,559,475	507	219,034	24.34	220,404	100.6	10,718*m*	18,037[35]	2.00	191	.02	(5
6)	Newcastle	3,383	3,781	4,000	†	.....	1,288,626	322	101,693	25.42	112,689	110.8	?	41,066	10.27	2,660	.67	(6
7)	Sackville	2,234	2,489	2,489[1]	.....	.....	1,225,300	492	84,585	33.98	86,267	102.0	3,806	806[7]	.32	.....	.....	(7
8)	Shediac	1,883	2,147	2,400*	15,638	6.52	897,000	374	36,701	15.29	38,790	105.7	7,149	1,883[33]	.78	.....	.....	(8
9)	Sussex (Oct. 31, 1946)	2,252	3,027	3,500	35,712	10.20	1,188,200	339	31,625	9.04	31,298	98.9	2,278	3,350[6]	.96	.....	.....	(9
10)	St. Stephen	3,437	3,306	3,500	101,875	29.11	2,258,600	645	107,009	30.57	107,405	100.4	11,848	13,084[8]	3.74	.....	.....	(10
11)	Woodstock	3,259	3,593	3,600*	74,000	20.56	2,349,800	653	101,993	28.33	100,686	98.7	12,120	16,357	4.54	.....	.....	(11
	NOVA SCOTIA (Towns)																	
12)	Antigonish	1,764	2,157	2,157*	88,254	40.91	722,775	335	49,090	22.76	51,759	105.4	3,931	5,697[30]	2.64	.....	.....	(12
13)	Amherst	7,450	8,620	9,000*	345,514	38.39	4,210,195	468	244,937	27.21	244,419	99.8	14,543	9,480[10]	1.05	2,660	.29	(13
14)	Bridgewater	3,262	3,445	3,445*	155,179	45.04	1,702,480	494	96,643	28.05	95,036	98.3	6,580	8,354[31]	2.42	.....	.....	(14
15)	Dominion	2,846	3,279	3,300*	158,027	47.89	417,230	126	50,948	15.44	48,826	95.8	12,433	10,311[11]	3.12	427	.13	(15
16)	Inverness (1945)	2,900	2,975	2,900*	24,821	9.17	201,020	75	32,947	12.17	30,518	92.6	10,945	16,893[12]	6.24	.....	.....	(16
17)	Kentville	3,033	3,928	4,000*	210,931	52.73	1,671,072	418	104,990	26.25	110,715	105.4	5,601	7,734[13]	1.93	.....	.....	(17
18)	Liverpool	2,669	3,170	3,500*	104,606	29.89	1,616,075	462	82,473	23.56	83,459	101.2	1,792	[14]	.....	.....	.....	(18
19)	Lunenburg	2,727	2,856	2,856*	19,012	4.93	1,740,811	609	86,564	30.31	86,496	99.2	394	377[32]	.13	.....	.....	(19
20)	New Glasgow	8,858	9,210	9,000*	353,129	39.24	5,903,650	656	214,689	23.85	220,835	102.9	27,203	20,963[29]	2.55	2,532	.28	(20
21)	North Sydney	6,139	6,836	6,836*	135,778	19.86	2,446,175	358	154,915	22.66	148,386	95.8	39,541	44,741[15]	6.54	9,660	1.41	(21
22)	Parrsboro	2,455	1,971	1,971*	44,873	22.77	450,241	228	32,898	16.69	33,429	101.6	4,413	6,173[16]	3.13	117	.06	(22
23)	Pictou	3,152	3,069	5,500*	111,367	20.25	1,702,561	309	82,233	14.95	78,437	95.4	4,836	6,996[17]	1.27	203	.04	(23
24)	Springhill	6,355	7,170	7,135*	151,287	21.20	2,680,430	376	142,524	19.97	142,939	103.1	11,609	27,694[18]	3.88	.....	.....	(24
25)	Stellarton	5,002	5,351	5,351*	130,041	24.30	2,576,300	481	94,593	40.23	93,039	98.3	13,563	15,320[19]	2.86	1,871	.35	(25
26)	Sydney Mines	7,769	8,198	8,200*	99,526	12.14	2,229,800	429	138,633	16.90	142,951	103.1	37,248	96,120[20]	11.72	3,574	.43	(26
27)	Trenton	2,613	2,699	3,000*	.....	.....	1,412,610	471	60,581	20.19	62,162	102.6	5,888	3,558[9]	1.19	729	.24	(27
28)	Westville	3,946	4,115	4,115[1]	77,714	18.88	1,270,345	309	66,155	16.08	78,003	117.9	16,076	15,991[21]	3.89	1,100	.27	(28
29)	Windsor	3,032	3,436	3,436[1]	69,243	20.15	2,010,617	585	104,721	30.48	102,146	97.5	15,443	12,173[23]	3.54	.....	.....	(29
30)	Yarmouth	7,055	7,790	7,790[1]	174,275	22.37	4,208,800	540	212,518	27.28	217,366	102.3	12,330	[24]	.....	434	.05	(30
	PRINCE EDWARD ISLAND																	
31)	Summerside (Town)	3,750	5,034	6,000	214,055	35.67	3,472,525	579	66,764	11.13	62,282	93.4	362	4,552[22]	.76	.....	.....	(31

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

(X) Any amounts borrowed in anticipation of debenture issues are additional to these figures. See third to last column of next page.

* 1945 information.

** 1944 information.

† Not segregated.

(*m*) Municipal only.

(1) 1941 census.

(2) After deducting reserve of $15,595.

(3) After deducting reserve of $20,874.

(6) After deducting reserve of $335.

(7) After deducting reserve of $4,612.

(8) After deducting reserve of $6,713.

(9) After deducting reserve of $3,945.

(10) After deducting reserve of $7,334.

(11) After deducting reserve of $17,216.

(12) After deducting reserve of $20,223.

(13) After deducting reserve of $1,126.

(14) Tax arrears of $6,839 covered by reserves of $10,212.

(15) After deducting reserve of $24,699.

(16) After deducting reserve of $1,794.

(17) After deducting reserve of $570.

(18) After deducting reserve of $5,560.

(19) After deducting reserve of $10,430.

(20) After deducting reserve of $72,307.

(21) After deducting reserve of $25,803.

(22) After deducting reserve of $1,800.

(23) After deducting reserve of $26,448.

(24) Reserve of $37,060 held against arrears of $21,565.

(26) After deducting reserve of $12,929.

(29) After deducting reserve of $16,000.

(30) After deducting reserve of $2,794.

(31) After deducting reserve of $550.

(32) After deducting reserve of $100.

(33) After deducting reserve of $7,976.

(34) After deducting reserve of $8,017.

(35) After deducting reserves of $22,272.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1946

	MUNICIPALITY	GROSS DEBENTURE DEBT (With Details for Schools and Local Improvements) (For Public Utilities See Following Page) — Schools (High and Public) Amount	Local Improvements (Owner's Share) Amount	Total Gross Debenture Debt (b) Amount	Total Gross Debenture Debt (b) Per Capita	Relation of Gross Debenture Debt to Standard Assessment (c)	Total Sinking Funds on Hand Amount	Total Sinking Funds on Hand Per Capita	Net Total Debenture Debt (Total Gross Debt Less Sinking Funds) Amount	Net Total Debenture Debt (Total Gross Debt Less Sinking Funds) Per Capita	Floating Debt — Amount Borrowed in Anticipation of Debenture Issues (d)	Floating Debt — Other Bank Loans, Treasury Notes, Overdrafts	Local Improvements Sinking Fund (Owner's Share Only)	
	NEW BRUNSWICK (Towns)	$	$	$	$	%	$	$	$	$	$	$	$	
1)	Bathurst	23,000	.....	547,000	91.17	12.2	291,063	48.51	255,597	42.60	.....	30,000	.....	(1
2)	Campbellton	119,000	.....	1,091,000	133.05	17.7	608,456	74.20	482,544	58.85	21,210	4139	.....	(2
3)	Chatham	12,000	.....	249,500	55.44	7.4	76,000	16.89	173,500	38.56	100,000	.....	.....	(3
4)	Dalhousie (1945)	85,000	.....	666,729	133.34	17.8	97,300	19.46	569,429	113.88	.....	25,812	.....	(4
5)	Edmundston (1945)	381,000	.....	1,362,400	151.38	20.2	611,853	67.98	750,547	83.39	88,000	.....	.....	(5
6)	Newcastle	85,000	.....	383,000	95.75	12.8	237,862	59.47	145,138	36.28	65,000	.....	.....	(6
7)	Sackville	.....	.....	310,500	124.75	16.6	188,773 [2]	75.84	121,727	48.91	.....	25,000	.....	(7
8)	Shediac	3,000	.....	47,000	19.58	2.6	10,662	4.44	36,338	15.14	.....	.....	.....	(8
9)	Sussex (Oct. 31, 1946)	60,000	.....	140,000	40.00	5.3	104,288	29.80	35,712	10.20	.....	.....	.....	(9
10)	St. Stephen	22,000	.....	196,000	56.00	7.5	104,291	29.80	91,709	26.20	.....	.....	.....	(10
11)	Woodstock	1,000	.....	128,000 [1]	35.56	4.7	.....	.....	128,000	35.56	.....	.....	.....	(11
	NOVA SCOTIA (Towns)													
12)	Antigonish	.....	.....	341,500	158.32	21.1	92,351	42.81	249,149	115.51	.....	4,400	.....	(12
13)	Amherst	18,900	.....	749,000	83.22	11.1	302,750	33.64	446,250	49.58	.....	.....	.....	(13
14)	Bridgewater	88,300	.....	685,600	199.01	26.5	387,317	112.43	298,283	86.58	.....	6,423	.....	(14
15)	Dominion	.....	.....	218,800	66.30	8.8	47,257	14.32	171,543	51.98	.....	.....	.....	(15
16)	Inverness (1945)	.....	.....	51,300	18.95	2.5	18,867	6.97	32,433	11.98	.....	.....	.....	(16
17)	Kentville	115,000	.....	451,700	112.93	15.1	158,214	39.55	293,486	73.37	.....	11,895	.....	(17
18)	Liverpool	55,000	.....	354,600	101.31	13.5	156,684	44.48	197,916	56.55	8,700	.....	.....	(18
19)	Lunenburg	.....	.....	171,000	59.87	8.0	105,438	36.92	65,562	22.96	.....	.....	.....	(19
20)	New Glasgow	184,000	.....	1,165,450	129.49	17.3	698,170	77.57	467,280	51.92	.....	.....	.....	(20
21)	North Sydney	25,000	.....	340,000	49.74	6.6	150,774	22.06	189,226	27.68	.....	11,710	.....	(21
22)	Parrsboro	12,500	.....	130,900	66.41	8.9	58,208	29.53	72,692	36.88	.....	1,430	.....	(22
23)	Pictou	86,000	.....	323,100	58.75	7.8	145,638	26.48	177,462	32.27	.....	2,644	.....	(23
24)	Springhill	57,100	.....	388,500	54.45	7.3	189,576	26.57	198,924	27.88	.....	19,449	.....	(24
25)	Stellarton	37,000	.....	232,000	43.36	5.8	75,167	14.05	156,833	29.31	.....	.....	.....	(25
26)	Sydney Mines	10,000	.....	183,000	22.32	3.0	38,093	4.65	144,907	17.67	.....	3,255	.....	(26
27)	Trenton	12,000	.....	58,300	19.43	2.6	52,851	17.62	5,449	1.82	.....	2,818	.....	(27
28)	Westville	15,000	.....	193,100	46.93	6.3	87,504	21.26	105,596	25.66	.....	13,060	.....	(28
29)	Windsor	49,000	.....	263,800	76.78	10.2	153,743	44.74	110,057	32.03	.....	8,700	.....	(29
30)	Yarmouth	120,000	.....	688,500	88.38	11.8	209,877	26.94	478,623	61.44	.....	.....	.....	(30
	PRINCE EDWARD ISLAND													
31)	Summerside (Town)	60,000	.....	690,000	115.00	15.3	440,460	73.41	249,540	41.59	.....	1,027	.....	(31

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA (c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%
(d) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

(1) Includes $19,000 of debentures, guaranteed charges on which are paid by town.

(2) Exceeds requirements by $31,444.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1946

	MUNICIPALITY	GROSS PUBLIC UTILITIES DEBENTURE DEBT						SINKING FUNDS PUBLIC UTILITIES	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. Debt Less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After Deduction of Operation, Depreciation, Debt Retirement and Interest Charges)			
		Waterworks	Electric Light and Power	Housing §	Others	Gross Total Amount	Gross Total Per Capita		Amount	Per Capita	Waterworks	Electric Light and Power	Others	
	NEW BRUNSWICK (Towns)	$	$	$	$	$	$	$	$	$	$	$	$	
1)	Bathurst	184,000				184,000	30.67	†	184,000	30.67	[4]			(1
2)	Campbellton	163,000	50,000			213,000	25.98	43,085	169,915	53.10	5,652S	42,047S		(2
3)	Chatham	?			? *f*	?					?	?	? *f*	(3
4)	Dalhousie (1945)	227,900*y*	15,000			242,900	48.58	†	†	†	?	?		(4
5)	Edmundston (1945)	217,500	397,500			615,000	68.33	173,000	442,000	49.11	4,668S	57,554S		(5
6)	Newcastle	†				†		†	†		[4]			(6
7)	Sackville	239,000*y*				239,000*y*	96.02	114,682	124,318	49.95	4,672S [2]			(7
8)	Shediac	28,000				28,000	11.67	7,300	20,700	8.63	[4]	†		(8
9)	Sussex (Oct. 31, 1946)	18,000				18,000	5.14	18,000			2,260S	8,794S		(9
10)	St. Stephen	25,000				25,000	7.14	35,166			5,791S			(10
11)	Woodstock	54,000				54,000	15.00		54,000	15.00	?			(11
	NOVA SCOTIA (Towns)													
12)	Antigonish	145,000	75,000			220,000	101.99	59,105	160,895	74.59	1,344S	3,818S		(12
13)	Amherst	113,800			54,000 [3]	167,800	18.64	67,064	100,736	11.19	1,172S		9,258D [3]	(13
14)	Bridgewater	122,400	157,000			279,400	81.10	136,296	143,104	41.54	1,146D	12,207S		(14
15)	Dominion	19,000				19,000	5.76	5,484	13,516	4.10	1,095S	2,084S		(15
16)	Inverness (1945)	17,000*y*				17,000	6.28	9,378	7,622	2.81	663S			(16
17)	Kentville	113,200				113,200	28.30	30,645	82,555	20.64	4,161S	14,236D		(17
18)	Liverpool	146,500	57,500			204,000	58.29	110,690	93,310	26.66	9,440D	9,737S		(18
19)	Lunenburg	54,000	33,000			87,000	30.46	40,450	46,550	16.30	3,213D	2,077D		(19
20)	New Glasgow	370,400				370,400	41.16	256,249	114,151	12.68	574S			(20
21)	North Sydney	61,000				61,000	8.92	7,552	53,448	7.82	19,285D			(21
22)	Parrsboro	54,500				54,500	27.65	26,681	27,819	14.11	195S			(22
23)	Pictou	114,000				114,000	20.73	47,905	66,095	12.02	4,746S	6,031S		(23
24)	Springhill	49,000				49,000	6.87	1,363	47,637	6.68	6,535D			(24
25)	Stellarton	46,000				46,000	8.60	19,208	26,792	5.01	858D			(25
26)	Sydney Mines	48,500				48,500	5.91	3,119	45,381	5.53	1,428S			(26
27)	Trenton	31,500				31,500	10.50	7,516	23,984	7.99	1,605S			(27
28)	Westville	80,000				80,000	19.44	52,118	27,882	6.78	777D			(28
29)	Windsor	121,200				121,200	35.27	80,386	40,814	11.88	3,775D			(29
30)	Yarmouth	377,000				377,000	48.40	72,652	304,348	39.07	2,940D			(30
	PRINCE EDWARD ISLAND													
31)	Summerside (Town)	20,000	125,000			145,000	24.17	109,515	35,485	5.91	3,214S	5,124S		(31

§ USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES

¶ AS REPORTED BY THE MUNICIPALITY

† Not segregated.
(*f*) Ferries.
(*y*) Waterworks and sewers.
(S) Surplus. (D) Deficit.
(2) After deducting operating expenses only.
(3) Winter Fair.
(4) Waterworks expenditures not segregable from sewers.

CITIZENS' RESEARCH INSTITUTE OF CANADA
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	MUNICIPALITY (a)	POPULATION 1946	AREA IN SQUARE MILES	ASSESSED VALUE FOR TAXATION (b)	TAXES LEVIED	TOTAL TAXES COLLECTED DURING THE YEAR	TAX ARREARS (Not Including Tax Sale Lands or Certificates)	GROSS DEBENTURE DEBT		SINKING FUNDS ON HAND	BANK LOANS	
								Public Utilities (c)	Total (Including Public Utilities)			
	BRITISH COLUMBIA (Districts)			$	$	$	$	$	$	$	$	
1)	Chilliwhack (Twp.)	*See pages 11, 12 and 13*										(1
2)	Coldstream	1,100	26.64	979,675 [4]	26,610	27,225	1,177	94,000	101,000	.....	1,382	(2
3)	Coquitlam	10,000	58.13	1,709,435	82,828	82,749	14,703	.....	70,943 [1]	.....	5,000	(3
4)	Delta	5,000	126.27	5,439,417	136,415	161,159 [14]	4,864 [4]	530,000	644,760	455,194	9,635*p*	(4
5)	Esquimalt (1945)	4,500	2.34	2,420,705	94,837	97,074	7,131	.....	412,000	261,459	7,429*p*	(5
6)	Langley	10,500	123.04	5,938,730	196,784	199,220	20,713	.....	814,000	.....	7,000	(6
7)	Maple Ridge	7,500	103.12	3,280,014	128,985	128,937	16,317	182,880	325,102 [16]	42,824	.....	(7
8)	Matsqui	7,500	84.63	4,911,224	131,815	130,709	14,127	.....	.....	.....	.....	(8
9)	Mission	3,000 [4]	114.06	4,139,352 [4]	135,541	136,418	13,451	.....	.....	.....	17,702	(9
10)	North Cowichan	5,200	76.11	2,610,700	84,159	83,329	9,479	.....	12,000	.....	.....	(10
11)	Pitt Meadows	1,200	18.75	1,182,520	23,781	23,608	2,961	100,000	100,000	.....	.....	(11
12)	Richmond (1945)	14,000	54.69	8,755,362	217,100	224,990	18,234	798,500 [5]	1,135,900	651,091	.....	(12
13)	Salmon Arm	1,920	71.87	1,814,733	35,351	35,240	3,095	.....	68,700	.....	.....	(13
14)	Shallumcheen Twp	2,100	102.03	1,549,430	46,855	48,192	4,920	.....	5,350	255	.....	(14
15)	Sumas	2,900	59.06	1,738,498	54,188	54,426	5,548	.....	.....	.....	11,643	(15
16)	Surrey (1945)	25,000	132.81	8,637,633	412,721	405,559	37,145	98,643	212,283	5,532	24,994	(16
17)	Tadanac	585	1.39	8,251,604	195,569	195,457	143	.....	52,408	.....	.....	(17
	MANITOBA (All Rural)											
18)	Albert	1,250	288.00	1,310,710	50,219	50,975	[7]	.....	47,994*v*	.....	.....	(18
19)	Assiniboia	1,800	33.82	781,980	46,053	45,602	15,182	.....	[6]	.....	.....	(19
20)	Birtle	1,631	324.00	1,922,875	79,319	86,628	[19]	.....	44,040*v*	.....	.....	(20
21)	Cameron	1,243	287.00	2,136,870	53,181	52,947	[8]	.....	.....	.....	.....	(21
22)	Dauphin	5,500	568.63	2,349,217	141,121	143,429	40,255	.....	43,247*v*	.....	.....	(22
23)	Dufferin	2,563 [4]	357.66	3,937,860	133,186	140,579	19,617 [17]	.....	180,864*v*	44,016	.....	(23
24)	Kildonan North	2,321	9.26	745,815	41,789	40,717	13,586	.....	2,412*v*	.....	.....	(24
25)	Macdonald	3,062	429.21	4,344,005	232,561	261,044	34,319	.....	131,457*v*	.....	.....	(25
26)	Miniota	1,700	324.00	2,688,030	85,317	91,836	[9]	.....	40,119*v*	.....	.....	(26
27)	Minitonas	3,500	456.44	1,701,815	85,572	87,401	[23]	.....	40,512*v*	.....	44,753	(27
28)	Pipestone	2,781	432.00	3,127,675	90,326	93,420	[10]	.....	51,815*v*	.....	.....	(28
29)	Portage la Prairie	7,630	740.64	8,073,460	216,064	232,528	[20]	.....	52,370*v*	.....	.....	(29
30)	Rockwood	4,253	447.24	2,009,880	132,081	132,022	[18]	.....	38,198*v*	.....	.....	(30
31)	Springfield	5,669 [4]	624.78	3,324,680	170,123	183,302	[11]	1,198	39,457*v*	.....	.....	(31
32)	Swan River	5,444	635.09	3,586,075	142,454	137,317	[21]	.....	27,215*v*	.....	.....	(32
33)	St. Andrews	4,287 [4]	283.35	3,155,740	163,904	163,934	[2]	.....	45,765*v*	.....	.....	(33
34)	Wallace	1,800	429.50	2,080,770	94,734	113,255	[12]	.....	57,416*v*	.....	.....	(34
35)	Westbourne	2,767	486.00	1,870,000	90,406	91,116	[22]	.....	56,598*v*	.....	.....	(35
36)	Woodworth	1,980	309 88	1,971,050	93,388	108,098	[13]	.....	5,352*v*	.....	.....	(36

(*a*) These figures have not been put on a per capita basis, as present standards cannot be fairly applied to rural municipalities. They might apply more nearly to suburban municipalities.

(*b*) Improvements as a rule are not fully taxed in Western municipalities. The figures below are the amounts taxed.

(*c*) Includes housing debts.

(*p*) Provincial Government loan.

(*v*) Not inclusive of school debt.

(1) In addition, unsold debentures of $25,000.

(2) Reserve of $54,153 against tax arrears of $47,437 and tax sale lands of $20,623.

(4) As at December 31, 1945.

(5) Waterworks.

(6) In process of refunding.

(7) Reserve of $28,384 against tax arrears of $25,059 and tax sale lands of $10,410.

(8) Reserve of $13,859 against tax arrears of $8,525 and tax sale lands of $2,202.

(9) Reserve of $29,484 against tax arrears of $16,004 and tax sale lands of $1,755.

(10) Reserve of $31,146 against tax arrears of $27,447 and tax sale lands of $27,202.

(11) Reserve of $80,800 against tax arrears of $39,200 and tax sale lands of $49,227.

(12) Reserve of $24,231 against tax arrears of $16,261 and tax sale lands of $21,000.

(13) Reserve of $37,494 against tax arrears of $16,288 and tax sale lands of $20,675.

(14) Includes water taxes collected.

(16) Includes $118,000 issued and unsold.

(17) After deducting reserve of $3,174.

(18) Reserve of $6,752 against tax arrears of $45,141 and tax sale lands of $4,894.

(19) Reserve of $19,157 against tax arrears of $13,621 and tax sale lands of $6,423.

(20) Reserve of $44,537 against tax arrears of $28,459 and tax sale lands of $16,519.

(21) Reserve of $93,735 against tax arrears of $46,057 and tax sale lands of $55,261.

(22) Reserve of $15,017 against tax arrears of $22,952 and tax sale lands of $12,267.

(23) Reserve of $44,753 against tax arrears of $29,857 and tax sale lands of $11,943.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1946

	COUNTY (a)	POPULATION (1946) (In Area Liable for County Rates) Rural	Urban	AREA IN SQUARE MILES (b)	ASSESSED VALUE FOR LOCAL TAXATION (In Area Liable for County Rates) (c)	TAXES LEVIED (d)	TOTAL TAXES COLLECTED DURING THE YEAR (e)	TAXES REMAINING UNCOLLECTED DECEMBER 31 (e)	GROSS DEBENTURE DEBT (f)	SINKING FUNDS	FLOATING DEBT (Treasury Notes, Bank Loans, Bank Overdrafts)	
	ONTARIO				$	$	$	$	$	$	$	
1)	Brant	18,907	4,881	338	19,526,800	117,130	117,130	.....	.....	.....	.....	(1
2)	Bruce	21,408	16,365	1,467	30,780,930	235,101	235,101	.....	.....	.....	.....	(2
3)	Carleton	19,737	30,891	885	29,373,644	379,026	379,026	.....	312,921	.....	60,000	(3
4)	Dufferin	9,174	4,610	561	13,364,550	110,763	110,763	.....	89,954[8]	.....	.....	(4
5)	Elgin	20,433	6,886	717	28,241,838	208,963	202,636	6,327	.....	.....	.....	(5
6)	Essex	47,168	24,339	659	57,982,625	179,746	179,746	.....	.....	.....	15,000	(6
7)	Frontenac	18,700†	.....	1,072	7,246,850	112,266	112,266	.....	.....	.....	.....	(7
8)	Grey (1944)	28,413	11,343	1,673	25,378,573	265,406	265,406	.....	265,000	265,059	.....	(8
9)	Haldimand	19,923†	.....	446	12,174,174	180,438	180,438	.....	2,984[11]	.....	80,000	(9
10)	Haliburton	5,409	.....	1,486	1,289,000	17,144	16,266	878	.....	.....	.....	(10
11)	Halton	12,877*	14,690*	356	31,913,780	147,949	167,971	67,118	60,810[10]	.....	51,392	(11
12)	Hastings	29,840	8,344	1,707	18,282,800	201,111	202,084	1,230	.....	.....	.....	(12
13)	Huron	26,887	14,770	1,260	54,286,666	292,440	292,440	.....	[12]	.....	.....	(13
14)	Kent	30,100*	15,879*	915	39,828,700	342,527	342,527	.....	.....	.....	.....	(14
15)	Lambton	26,699	9,741	1,121	30,914,700	192,709	192,709	.....	.....	.....	.....	(15
16)	Lanark	12,054**	11,253**	1,059	17,507,562	177,099	177,066	34	68,380	.....	33,704	(16
17)	Leeds and Grenville	22,574	5,125	1,162	17,672,000	222,988	222,988	.....	1,193	.....	.....	(17
18)	Lennox and Addington	12,159	4,164	700	9,637,295	136,556	133,870	4,686	.....	.....	32,548	(18
19)	Lincoln	22,788	10,262	300	19,000,000	268,787	268,787	.....	.....	.....	.....	(19
20)	Middlesex*	39,698	6,158	1,191	51,045,045	408,360	401,040	14,349	32,590	.....	.....	(20
21)	Norfolk	20,483	12,818	625	30,327,300	250,470	250,470	.....	19,870	.....	.....	(21
22)	Northumberland and Durham	29,031	22,805	1,281	35,484,700	310,073	310,073	.....	99,571	.....	30,000	(22
23)	Ontario*	25,945	8,963	803	24,355,175	279,290	277,790	1,500	175,600	.....	.....	(23
24)	Oxford	23,995	7,408	743	28,586,300	262,454	262,454	.....	.....	.....	.....	(24
25)	Peel	21,763	9,770	454	21,904,125	163,415	163,415	.....	[4]	.....	41,500	(25
26)	Perth	20,808	5,314	836	35,289,166	165,157	165,157	.....	.....	.....	.....	(26
27)	Peterborough	16,748†	.....	907	10,317,380	131,747	130,234	5,064	.....	.....	18,000	(27
28)	Prescott and Russell	40,751†	.....	835	20,555,591	315,652	305,702	9,950	16,048	.....	.....	(28
29)	Prince Edward	9,849	5,083	370	12,000,000	120,000	120,000	.....	6,314	.....	36,000	(29
30)	Renfrew	25,802*	25,624*	1,700	26,989,045	232,910	172,913	95,442	51,407	.....	42,500	(30
31)	Simcoe	36,391	45,881	1,533	61,326,000	345,989	345,989	10,027	[5]	.....	20,016	(31
32)	Stormont, Dundas and Glengarry	51,125	28,000	1,213	50,942,941	371,102	371,102	.....	98,158	.....	.....	(32
33)	Victoria	10,272	10,671	941	19,706,740	154,894	111,311	43,583	68,515	.....	82,239	(33
34)	Waterloo	25,209	25,173	490	49,195,000	233,677	233,677	.....	.....	.....	.....	(34
35)	Welland	39,021	27,119	355	45,819,897	280,287	280,287	.....	[9]	.....	.....	(35
36)	Wellington	21,776	11,436	988	36,309,965	236,892	230,476	6,416	.....	.....	110,000	(36
37)	Wentworth	30,333*	7,823*	419	29,628,762	171,550	171,550	.....	.....	.....	.....	(37
38)	York	40,463	282,574	848	164,745,781	1,040,738	1,040,738	.....	444,250[6]	.....	.....	(38

* As at December 31, 1945.

† Total population.

** 1944 information.

(a) Standards used for urban municipalities do not apply; therefore figures have not been put on a per capita basis.

(b) Area, population and assessment do not include municipalities separate from the county.

(c) At assessor's value. This property is liable for taxation by the township, village or town within whose limits it lies.

(d) These taxes are levied on the various muni ipalities within the county and not directly on individuals.

(e) As county rates need not be paid until December 20, after which date interest is charged, it frequently happens that a considerable amount of taxes unpaid at December 31 may be paid at a date early in the next year.

(f) As far as can be ascertained, none of these debts are for public utilities.

(4) In addition, guaranteed debentures of $125,366.

(5) Guaranteed debentures of $1,215,323.

(6) In addition, guaranteed debentures of $1,052,872.

(8) Guaranteed debentures of $268,242.

(9) Guaranteed debentures of $120,000.

(10) In addition, $89,657 Town of Burlington guaranteed.

(11) Guaranteed debentures of $8,536.

(12) Guaranteed debentures of $250,000.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from official and other reliable sources, but not guaranteed)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES DECEMBER 31, 1946

SOME NEW BRUNSWICK AND NOVA SCOTIA COUNTIES

	Municipality or County	Population (Municipality's Report)	Assessed Value for Taxation	Taxes Levied in 1946	Total Taxes Collected, 1946, Including Arrears	Total Taxes Uncollected, December 31, 1945	Debenture Debt Outstanding	Sinking Funds on Hand	Bank Loans Outstanding	
	NOVA SCOTIA (Municipalities)		$	$	$	$	$	$	$	
1)	Annapolis	14,718	2,616,530	129,260	131,934	3,831	.....	.....	.....	(1
2)	Antigonish*	8,500	947,290	67,279	69,150	47,073	75,000	45,616	.....	(2
3)	Argyle	6,873	641,970	53,345	52,860	27,365	6,000	.....	.....	(3
4)	Barrington	5,683	535,210	44,053	43,330	4,407	.....	.....	.....	(4
5)	Cape Breton	28,624	3,055,325	266,737	268,922	248,238	507,500	199,959	.....	(5
6)	Chester	6,323	717,734	64,440	64,395	8,799	8,000	2,653	.....	(6
7)	Clare	8,480	867,819	71,412	75,576	8,688	57,400	6,907	2,500 [1]	(7
8)	Cumberland	19,309	2,744,828	180,038	171,845	53,757 [2]	92,000	45,276	.....	(8
9)	Digby	9,335	1,274,432	83,263	82,062	7,450	78,500	21,150	8,000 [1]	(9
10)	Guysboro	9,288	735,735	81,221	72,150	235,049	69,000	38,035	.....	(10
11)	Halifax	41,321	6,564,341	346,012	327,918	67,351 [3]	146,000	39,168	.....	(11
12)	Hants, East	8,643	1,567,091	73,626	73,880	7,496	.....	.....	.....	(12
13)	Hants, West	9,048	1,896,200	89,502	87,990	28,082	.....	.....	.....	(13
14)	Inverness	15,920	2,352,830	124,417	107,623	99,913	10,600	.....	.....	(14
15)	Kings	22,086	3,459,745	192,006	184,717	68,360	70,000	64,957	11,750	(15
16)	Lunenburg	19,293	2,747,130	138,750	143,040	9,620	46,000	52,961	.....	(16
17)	Pictou	16,345	3,340,963	126,951	125,110	37,355	.....	.....	.....	(17
18)	Queen's	8,858	1,437,770	73,186	71,666	14,396	17,400 [5]	11,458	.....	(18
19)	Richmond	10,853	748,060	81,322	77,199	10,943 [4]	139,000	53,770	.....	(19
20)	Shelburne	3,992	435,280	34,038	33,700	13,231	900	.....	.....	(20
21)	St. Mary's	3,698	675,930	35,056	35,636	9,450	.....	.....	.....	(21
22)	Victoria	8,028	1,220,130	68,690	65,570	34,972	.....	.....	.....	(22
23)	Yarmouth	6,425	1,601,090	69,820	69,754	4,318	23,000	.....	.....	(23
	NEW BRUNSWICK (Counties)		(a)			(b)				
24)	Albert	8,386	1,667,050	86,049	81,052	27,379	.....	.....	.....	(24
25)	Carleton	17,084	4,832,450	208,788	200,834	34,927	.....	.....	.....	(25
26)	Charlotte	22,728 [8]	2,623,792	143,704	143,713	63,674	.....	.....	14,254	(26
27)	Gloucester	49,913 [8]	12,732,830	332,859	326,296	123,224	502,500	80,683	124,000	(27
28)	Kent	25,817	9,395,615	168,000	165,300	75,798	234,000	58,177	18,000	(28
29)	Kings	21,573 [8]	4,575,110	177,764	183,025	27,661	.....	.....	.....	(29
30)	Madawaska	28,176 [8]	1,280,080	190,956	184,414	66,051	1,000	.....	27,000	(30
31)	Northumberland	38,480	7,308,375	287,267	287,837	163,988	453,000	222,889	15,000	(31
32)	Queens	12,633	2,091,891	135,732	131,344	32,400	12,000 [1]	3,465	.....	(32
33)	Restigouche	33,075 [8]	18,657,250	99,945	94,138	82,377	128,000	126,159	.....	(33
34)	St. John	68,827 [8]	49,287,690	856,203	863,543	189,263	3,229,117	858,811	731,005 [6]	(34
35)	Sunbury	8,296 [8]	3,137,320	89,742	93,373	12,802	.....	.....	.....	(35
36)	Victoria	16,671	14,464,903	133,541	115,180	77,391	.....	.....	79,993 [7]	(36
37)	Westmorland	64,486	7,092,850	400,941	421,576	124,315	.....	.....	.....	(37
38)	York	24,048 [8]	6,440,864	238,291	232,669	65,605	15,000	52,254	15,000	(38

* 1945 information.

(a) Excluding incorporated cities, towns and villages.

(b) Before reserves.

(1) In anticipation of debenture issue.

(2) After deducting reserve of $6,257.

(3) After deducting reserve of $98,151.

(4) After deducting reserve of $87,782.

(5) In addition, $14,000 debentures guaranteed.

(6) Includes $423,771 awaiting issue of debentures.

(7) Secured by $60,000 Victory Bonds.

(8) 1941 population.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from official and other reliable sources, but not guaranteed)

	MUNICIPALITY	POPULATION: Dominion Census 1931	POPULATION: Dominion Census 1941	POPULATION: Municipality's Report 1946	ASSESSED VALUE FOR TAXATION (a): Amount	ASSESSED VALUE FOR TAXATION (a): Per Capita	TAXES LEVIED: Amount	TAXES LEVIED: Per Capita	TAX COLLECTIONS: Amount	TAX ARREARS (Not Incl. Tax Sale Lands or Certificates): Amount	GROSS DEBENTURE DEBT (b): Schools Only	GROSS DEBENTURE DEBT (b): Public Utilities Only	GROSS DEBENTURE DEBT (b): TOTAL (Including Schools and Public Utilities): Amount	GROSS DEBENTURE DEBT (b): TOTAL (Including Schools and Public Utilities): Per Capita	Relation of Gross Debenture Debt to Standard Assessment (c)	SINKING FUNDS ON HAND: Amount	SINKING FUNDS ON HAND: Per Capita	BANK LOANS OUTSTANDING: Amount	
	BRITISH COLUMBIA (Cities)				$	$	$	$	$	$	$	$	$	$	%	$	$	$	
1)	Abbotsford (V.)	510	562	900	501,137	557	6,014	6.68	5,835	178	.....	.....	23,893	44,843	44.89	8.9	31,611	31.64	.....	(1
2)	Armstrong	989	977	999	569,805	570	23,132	23.16	22,569	955	.....	.....	.....	.....	.....	.....	.....	.....	.....	(2
3)	Courtenay	1,219	1,737	*See pages 11, 12 and 13*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	(3
4)	Cranberry Lake (V.)	(e)	(e)	1,100	357,425	325	3,627*s*	3.30	3,710*s*	689	.....	.....	.....	.....	.....	.....	.....	.....	.....	(4
5)	Creston (V.)	695	1,153	1,800	523,159	291	9,169*s*	5.09	9,169*s*	1,425	.....	.....	18,513	18,513	10.28	2.1	3,522	1.96	.....	(5
6)	Cumberland	2,371	885	1,000	360,494	360	12,879	12.88	10,491	2,389	.....	.....	3,116 [20]	3,116	3.12	.6	.....	.....	.....	(6
7)	Enderby	555	538	800	402,219	503	16,978	21.22	16,973	1,532	1	.....	85,000 [19]	104,300	130.37	26.1	.....	.....	.....	(7
8)	Grand Forks	1,298	1,259	1,450*	1,005,910	694	33,501	23.10	33,039	3,671	.....	.....	55,000	55,000	37.93	7.6	42,053	29.00	968	(8
9)	Greenwood	171	363	1,200	100,125	83	5,507	4.59	6,252	1,199	.....	.....	.....	19,858	16.55	3.3	62,173	.....	.....	(9
10)	Kaslo	523	468	1,150	363,660	316	14,678	12.76	15,075	2,056	.....	.....	40,000	40,000	34.78	6.9	33,037	28.73	.....	(10
11)	Ladysmith	1,443	1,706	1,986	456,000	230	28,000	14.10	30,100	2,154	.....	.....	54,000	54,000	27.19	5.3	.....	.....	.....	(11
12)	Merritt	1,296	940	1,200	318,156	265	20,569	17.14	20,743	3,967	.....	.....	7,000	128,666	107.22	21.4	62,173	51.81	.....	(12
13)	Port Moody	1,260	1,512	*See pages 11, 12 and 13*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	(13
14)	Quesnel (V.)	446	653	2,200	466,863	212	4,629*s*	2.10	4,629 [5]	1,253	.....	.....	.....	.....	.....	.....	.....	.....	434	(14
15)	Salmon Arm	830	836	950	637,586	671	28,691	30.20	29,253	2,729	45,800	64,464	118,264	124.49	2.5	13,135	13.83	.....	.....	(15
16)	Slocan	202	183	1,200	38,830*	32	1,645	1.37	2,340	1,610	.....	.....	.....	.....	.....	.....	.....	.....	.....	(16
17)	Smithers (V.)	999	759	1,400	327,097*	234	6,810	4.86	6,034	776	.....	.....	.....	.....	.....	.....	.....	.....	.....	(17
18)	Westview (V.)	(e)	(e)	2,300	655,411	285	11,140	4.84	11,405	1,278	.....	.....	.....	.....	.....	.....	.....	.....	.....	(18
19)	Williams Lake (V.)	402	540	900	233,200	259	4,664	5.18	4,612	561	.....	.....	.....	.....	.....	.....	.....	.....	.....	(19
	ALBERTA (Towns)				¶															
20)	Athabasca	573	578	737	331,546	450	25,732	34.91	23,242	2,555 [6]	*d*	32,179	32,179	43.66	8.7	.....	.....	.....	.....	(20
21)	Bashaw (V.)	385	494	500	485,890	972	17,093	34.19	15,606	[18]	.....	.....	.....	.....	.....	.....	.....	.....	.....	(21
22)	Bassano	615	582	650	370,713	570	19,690	30.29	21,221	72,820 [13]	*d*	135,473	163,714	25.19	50.4	.....	.....	1,232		(22
23)	Beverly	1,112	981	1,176	236,000	201	14,455	12.29	14,593	4,582 [14]	.....	.....	1,574	1.34	.3	.....	.....	.....		(23
24)	Blairmore (1945)	1,629	1,731	2,000	773,320	387	53,476	26.74	50,467	34,180 [21]	.....	.....	.....	.....	.....	.....	.....	.....	.....	(24
25)	Black Diamond (V.)	683	890	1,400	416,020	297	18,260	13.04	16,780	15,529	*d*	.....	.....	.....	.....	.....	.....	5,500 [15]		(25
26)	Bonnyville (V.)	362	603	767	437,730	571	26,853	35.01	24,103	11,599 [10]	21,400	.....	21,400	27.90	5.7	.....	.....	.....		(26
27)	Bow Island	314	291	455*	180,740	396	8,450	18.57	?	22,076 [22]	11,233	8,716	19,949	43.95	11.0	.....	.....	11,037		(27
28)	Brooks	708	888	1,400	796,620	569	52,160	37.26	46,400	2,925	42,900	.....	42,900	30.64	6.1	.....	.....	12		(28
29)	Castor	634	625	650	416,931	641	17,698	27.23	15,839	1,434	*d*	.....	.....	.....	.....	.....	.....	.....		(29
30)	Claresholm	1,156	1,265	1,396	1,238,738	887	48,921	35.04	49,765	618 [16]	.....	.....	.....	.....	.....	.....	.....	.....		(30
31)	Coronation	736	581	650	396,720	610	28,085	43.21	28,104	1,623 [17]	*d*	31,315	31,315	48.18	9.6	.....	.....	3,500		(31
32)	Didsbury	798	892	1,000	866,976	867	37,196	37.20	35,479	5,467	1,695	.....	1,695	1.69	.3	.....	.....	.....		(32
33)	Edson	1,547	1,499	1,600	671,559	420	43,175	26.98	39,725	5,881 [12]	.....	31,250 [11]	31,250	19.53	3.9	.....	.....	.....		(33
34)	Fairveiw (V.)	260	432	550	317,180	577	13,408	24.38	13,512	1,855	.....	.....	11,561 [3]	21.02	4.2	.....	.....	224		(34
35)	Forest Lawn (V.)	.....	899	1,200	430,246	358	11,230	9.35	12,738	5,325	.....	.....	.....	.....	.....	.....	.....	.....		(35
36)	Fort Saskatchewan	999	903	910	332,740	366	18,452	20.28	18,215	1,215	1,723	.....	1,723	1.89	.4	.....	.....	.....		(36
37)	Gleichen	514	435	507	264,330	521	16,049	31.65	15,037	1,410	.....	.....	.....	.....	.....	.....	.....	.....		(37
38)	Hanna	1,490	1,622	2,000	1,089,862	549	43,589	21.79	47,046	29,442	6,454	81,932	88,386	44.19	8.8	.....	.....	1,014		(38
39)	Hardisty	428	457	525	234,100	446	10,597	20.18	11,013	1,084	.....	.....	.....	.....	.....	.....	.....	.....		(39
40)	Holden (V.)	230	361	450	350,106	778	15,007	33.35	13,193	1,527	*d*	.....	.....	.....	.....	.....	.....	.....		(40
41)	Innisfail	1,027	1,223	1,265	823,850	651	46,450	36.72	48,335	2,741	10,616	133,216	143,832	113.70	22.7	.....	.....	.....		(41

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA
(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA
(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

(V.) Village.
* As at December 31, 1945.
¶ In Alberta assessed values given are those for municipal purposes, unless otherwise specified. Assessed values for school purposes are usually considerably greater, as some rural territory is usually included.
(d) School debt now included in a school division.
(e) Incorporated June 11, 1942.
(s) School taxes not included.
(1) Debt consolidated.
(3) Hospital debt, of which 80% is guaranteed by Fairview Municipal District No. 136.
(5) Levy used.
(6) After deducting reserve of $3,285. Includes business tax arrears of $459.
(10) After deducting reserve of $862.
(11) Water, $16,250; electric light, $15,000. No reserves.
(12) After deducting reserve of $8,322.
(13) After deducting reserve of $5,000.
(14) After deducting reserve of $4,582.
(15) Including private loan of $4,000.
(16) After deducting reserve of $2,007.
(17) After deducting reserve of $2,750.
(18) Arrears of $692 fully reserved.
(19) Issued but unsold.
(20) Provincial Government Housing Act.
(21) Reserve deducted.
(22) After deducting reserve of $576.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1946

	MUNICIPALITY	POPULATION: Dominion Census 1931	POPULATION: Dominion Census 1941	POPULATION: Municipality's Report 1945	ASSESSED VALUE FOR TAXATION (a): Amount	ASSESSED VALUE FOR TAXATION (a): Per Capita	TAXES LEVIED: Amount	TAXES LEVIED: Per Capita	TAX COLLECTIONS: Amount	TAX ARREARS (Not Incl. Tax Sale Lands or Certificates): Amount	GROSS DEBENTURE DEBT (b): Schools Only	GROSS DEBENTURE DEBT (b): Public Utilities Only	GROSS DEBENTURE DEBT (b): TOTAL (Including Schools and Public Utilities): Amount	GROSS DEBENTURE DEBT (b): TOTAL (Including Schools and Public Utilities): Per Capita	Relation of Gross Debenture Debt to Standard Assessment (c)	SINKING FUNDS ON HAND: Amount	SINKING FUNDS ON HAND: Per Capita	BANK LOANS OUTSTANDING: Amount	
	ALBERTA (Towns)				¶ $	$	$	$	$	$	$	$	$	$	%	$	$	$	
1)	Lac Labiche	313	517	700	395,045	564	21,862	31.23	31,521	13,266	.....	.....	.....	.....	.....	.....	.....	.....	(1
2)	Lacombe	1,259	1,603	1,800	1,417,310	787	70,152	38.97	66,183	1,948	.....	.....	550	.30	.1	.....	.....	21,213[1]	(2
3)	Lamont (V.)	507	438	500	374,895	750	12,411	24.82	13,884	840[2]	.....	.....	9,697	19.39	3.9	.....	.....	.....	(3
4)	Leduc	900	871	1,000	439,435	439	21,490	21.49	20,436	1,613[3]	.....	.....	.....	.....	.....	.....	.....	1,000	(4
5)	Legal	350	462	450	251,375	559	10,337	22.97	8,889	1,390	.....	.....	.....	.....	.....	.....	.....	.....	(5
6)	Magrath	1,224	1,207	1,400	602,459	430	35,513	25.37	34,778	5,323	*d*	.....	40,081	28.63	5.7	.....	.....	.....	(6
7)	Mirror (V.)	534	570	600	375,405	626	12,334	20.56	10,045	61,211[4]	.....	.....	.....	.....	.....	.....	.....	2,500	(7
8)	Morinville	570	580	725	294,919	407	14,456	19.93	14,232	1,174[5]	.....	.....	24,000	33.10	6.6	.....	.....	.....	(8
9)	Mundare (V.)	832	756	720	543,860	755	18,833	26.16	17,733	3,262	.....	.....	.....	.....	.....	.....	.....	.....	(9
10)	Nanton	739	718	900	462,998	514	28,982	32.20	23,470	10,955	.....	.....	.....	.....	.....	.....	.....	.....	(10
11)	North Red Deer (V.)	318	524	650	183,714	283	8,261	12.71	9,200	1,241[6]	.....	.....	.....	.....	.....	.....	.....	.....	(11
12)	Okotoks	760	591	800	506,150	633	23,641	29.55	22,291	1,269	.....	.....	.....	.....	.....	.....	.....	.....	(12
13)	Olds	1,056	1,337	1,504	903,655	601	51,314	34.12	47,635	5,649[7]	27,067	193,000	220,067	146.32	29.3	.....	.....	.....	(13
14)	Peace River	864	873	987	473,194	479	29,326	29.71	33,225	2,573[8]	.....	.....	.....	.....	.....	.....	.....	.....	(14
15)	Picture Butte (V.)	.....	.....	734	953,664	1,299	31,624	43.31	35,297	5,203	.....	.....	.....	.....	.....	.....	.....	.....	(15
16)	Pincher Creek	1,024	994	1,200	830,135	692	30,790	25.67	32,697	1,235	.....	14,297	14,297	11.91	2.4	.....	.....	.....	(16
17)	Ponoka	836	1,306	1,490	761,569	511	45,113	30.28	42,551	9,960	29,250*	172,587	202,119	135.65	27.1	.....	.....	.....	(17
18)	Provost (V.)	533	518	640	528,730	826	23,134	36.15	21,733	1,173	.....	.....	.....	.....	.....	.....	.....	.....	(18
19)	Redcliff	1,192	1,111	1,300	548,025	421	34,695	26.69	35,626	3,665	15,143	131,887	195,750	150.58	30.1	.....	.....	.....	(19
20)	Rimbey (V.)	304	410	635	439,864	693	19,373	30.51	16,186	1,654	*d*	.....	.....	.....	.....	.....	.....	.....	(20
21)	Rocky Mountain House	646	800	1,000	448,931	449	23,584	23.58	22,296	1,121	.....	.....	.....	.....	.....	.....	.....	.....	(21
22)	Smoky Lake (V.)	366	430	450	233,400	519	11,601	25.78	10,686	1,228	*d*	.....	.....	.....	.....	.....	.....	.....	(22
23)	St. Albert	825	697	900	256,187	285	16,323	18.14	14,639	5,025	.....	.....	.....	.....	.....	.....	.....	9,500	(23
24)	St. Paul	938	1,018	1,500	829,950	553	43,572	29.05	40,400	2,590[9]	11,400	.....	11,400	.76	1.5	.....	.....	.....	(24
25)	Stettler	1,219	1,295	1,600	1,376,706	860	52,695	32.93	47,438	2,493	.....	10,263	15,907	.99	2.0	.....	.....	1,141[10]	(25
26)	Strathmore	523	560	600	274,736	458	17,463	29.10	16,044	1,606	*d*	.....	.....	.....	.....	.....	.....	.....	(26
27)	Stoney Plain	497	566	705	505,920	718	19,748	28.01	16,329	9,458[11]	*d*	.....	.....	.....	.....	.....	.....	3,000	(27
28)	Sylvan Lake	416	805	1,000	490,620	490	26,157	26.16	26,874	6,868[12]	.....	.....	.....	.....	.....	.....	.....	.....	(28
29)	Taber	1,279	1,331	1,700	1,079,608	635	54,648	32.14	49,296	4,632[13]	*d*	31,744	79,360	46.68	9.3	.....	.....	.....	(29
30)	Three Hills	581	706	1,000	588,565	588	30,390	30.39	29,582	3,046[14]	3,300	.....	3,300	3.30	.7	.....	.....	.....	(30
31)	Tofield	497	551	604	327,406	542	18,814	3112	19,572	1,313[15]	9,481	.....	83,839	138.81	55.1	.....	.....	.....	(31
32)	Turney Valley (V.)	656	676	920	237,555	258	9,960	10.83	10,110	2,728	.....	.....	.....	.....	.....	.....	.....	.....	(32
33)	Vermilion	1,270	1,408	1,650	1,425,425	864	55,889	33.87	57,115	1,937	*d*	.....	.....	.....	.....	.....	.....	.....	(33
34)	Viking (V.)	492	491	500	514,996	1,030	23,935	47.87	22,701	676[16]	.....	.....	5,850	11.70	2.3	.....	.....	.....	(34
35)	Vulcan	803	732	900	571,897	635	33,380	37.09	32,164	2,406[17]	7,743	.....	7,743	8.60	1.7	.....	.....	.....	(35
36)	Wainwright	1,147	980	1,400	837,785	598	46,901	33.50	46,215	3,628	*d*	.....	6,758	4.83	1.0	.....	.....	.....	(36
37)	Westlock	536	590	1,150	520,733	453	21,800	18.96	19,516	8,545	10,750	.....	40,750	35.43	7.1	.....	.....	.....	(37
38)	Willingdon (V.)	250	420	500	245,850	492	14,768	29.54	14,186	2,325[18]	3,750	.....	3,750	7.50	1.5	.....	.....	.....	(38

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA
(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA
(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

(T.) Town.
(V.) Village.
* As at December 31, 1945.
¶ In Alberta assessed values given are those for municipal purposes, unless otherwise specified. Assessed values for school purposes are usually considerably greater, as some rural territory is usually included.
(*d*) School debt now included in a school division.

(1) Hospital, $12,711; school, $8,502.
(2) After deducting reserve of $385.
(3) After deducting reserve of $40.
(4) After deducting reserve of $6,000.
(5) After deducting reserve of $1,000.
(6) Reserve of $32,679 includes tax sale lands.
(7) After deducting reserve of $997.
(8) After deducting reserve of $5,000.
(9) After deducting reserve of $2,600.
(10) School.
(11) After deducting reserve of $1,000.
(12) After deducting reserve of $246.
(13) After deducting reserve of $5,000.
(14) After deducting reserve of $400.
(15) Reserve not segregated.
(16) After deducting reserve of $2,228.
(17) After deducting reserve of $561.
(18) After deducting reserve of $600.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from official and other reliable sources, but not guaranteed)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1946

	MUNICIPALITY	POPULATION: Dominion Census 1931	POPULATION: Dominion Census 1941	POPULATION: Municipality's Report 1946	ASSESSED VALUE FOR TAXATION (a): Amount	ASSESSED VALUE FOR TAXATION (a): Per Capita	TAXES LEVIED: Amount	TAXES LEVIED: Per Capita	TAX COLLECTIONS: Amount	TAX ARREARS (Not Incl. Tax Sale Lands or Certificates): Amount	GROSS DEBENTURE DEBT (b): Schools Only	GROSS DEBENTURE DEBT (b): Public Utilities Only	GROSS DEBENTURE DEBT (b): TOTAL (Including Schools and Public Utilities)		RELATION OF GROSS DEBENTURE DEBT TO STANDARD ASSESSMENT (c)	SINKING FUNDS ON HAND: Amount	SINKING FUNDS ON HAND: Per Capita	BANK LOANS OUTSTANDING: Amount	
					Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount	
	SASKATCHEWAN (Towns)				$	$	$	$	$	$	$	$	$	$	%	$	$	$	
1)	Arcola	666	563	600	416,704	694	13,924	23.21	12,960	[1]	5,973*	18,180	24,153	40.25	8.0	.....	.....	.....	(1
2)	Assiniboia	1,454	1,349	1,568	1,040,159	663	41,725	26.61	48,416	6,037 [2]	44,466*	.....	44,466	28.36	5.7	.....	.....	.....	(2
3)	Battleford (1945)	1,096	1,317	1,380	356,907	258	16,089	11.66	24,123 [18]	38,384 [19]	21,644	.....	68,490 [20]	49.63	9.9	.....	.....	785	(3
4)	Bienfair (V.)	528	618	706	212,877	301	9,056	12.83	8,840	4,029 [3]	25,023**	.....	25,023	35.44	7.1	.....	.....	.....	(4
5)	Big River (V.)	413	513	465	206,220	443	8,249	17.74	8,096	2,585	.....	.....	.....	.....	.....	.....	.....	.....	(5
6)	Blaine Lake (V.)	572	561	560	398,520	712	13,226	23.62	13104	1,729	.....*	.....	.....	.....	.....	.....	.....	.....	(6
7)	Broadview	885	894	1,000	366,943	367	17,440	17.44	18,090	17,788 [4]	.....	.....	.....	.....	.....	.....	.....	.....	(7
8)	Bruno (V.)	463	543	521	311,146	597	8,556	16.42	8,476	280	.....	.....	.....	.....	.....	.....	.....	.....	(8
9)	Buchanan (V.)	392	447	450	243,965	542	6,108	13.57	8,474	2,976	.....*	.....	.....	.....	.....	.....	.....	.....	(9
10)	Cabri	552	439	500*	399,126	798	17,561	35.12	17,002	4,390	.....	.....	.....	.....	.....	.....	.....	.....	(10
11)	Canora	1,179	1,200	1,350	684,000	507	33,516	24.83	34,510	6,486	.....	.....	.....	.....	.....	.....	.....	.....	(11
12)	Carlyle (1945)	480	429	400	309,600	773	15,180	37.95	12,936	3,570	.....	13,431	13,431	33.58	6.7	.....	.....	.....	(12
13)	Carnduff (1945)	506	384	468	373,599	798	12,635	27.00	12,031	1,854 [16]	.....	.....	.....	.....	.....	.....	.....	.....	(13
14)	Craik	521	429	460	361,052	785	12,781	27.78	12,800	4,389 [5]	15,646*	.....	15,646	34.01	6.8	.....	.....	1,000	(14
15)	Cudworth (V.)	529	535	521	312,891	600	11,585	22.24	12,022	2,189 [6]	.....	.....	.....	.....	.....	.....	.....	.....	(15
16)	Davidson	560	456	584	490,390	840	20,498	35.10	19,757	453	3,573	.....	7,620	13.05	3.1	.....	.....	.....	(16
17)	Delisle	364	333	373	204,703	549	9,306	24.95	9,414	4,891 [7]	12,709*	.....	12,709	34.07	6.8	.....	.....	.....	(17
18)	Duck Lake (1945)	538	551	450	209,421	465	4,905	10.90	4,825	9,566	.....	.....	.....	.....	.....	.....	.....	.....	(18
19)	Eastend	545	542	700	421,690	602	14,761	21.09	14,478	2,196	.....	.....	.....	.....	.....	.....	.....	.....	(19
20)	Esterhazy (V.)	403	431	480	303,050	631	8,958	18.66	8,629	640	.....	.....	862	1.79	.3	.....	.....	.....	(20
21)	Eston	566	726	1,025	723,865	706	23,361	22.79	22,401	414	.....	.....	.....	.....	.....	.....	.....	.....	(21
22)	Foam Lake	518	557	650	369,590	569	14,044	21.61	13,917	649	.....	.....	.....	.....	.....	.....	.....	.....	(22
23)	Fort Qu'Appelle (V.)	545	673	650	357,266	550	13,293	20.45	12,724	2,973 [8]	.....	.....	.....	.....	.....	.....	.....	.....	(23
24)	Fox Valley (V.)	310	427	449	267,265	595	8,132	18.11	7,876	907	.....	.....	.....	.....	.....	.....	.....	.....	(24
25)	Govan	429	331	375	319,745	853	10,885	29.03	10,560	1,133 [9]	27,800	.....	27,800	74.13	14.8	.....	.....	.....	(25
26)	Gravelbourg (1945)	1,137	1,130	1,123	762,091	678	33,172	29.54	30,425	6,345	.....	71,374	224,762 [17]	200.14	40.0	.....	.....	4,000	(26
27)	Grenfell	857	857	868	623,700	718	24,948	28.74	24,595	1,288	.....	.....	2,655	3.06	.6	.....	.....	.....	(27
28)	Gull Lake	854	836	750	589,370	786	23,572	31.43	21,537	7,656	.....	.....	.....	.....	.....	.....	.....	.....	(28
29)	Herbert	1,009	875	866	526,000	607	21,566	24.90	19,000	?	.....	.....	.....*	.....	.....	.....*	.....	.....	(29
30)	Humboldt	1,899	1,767	2,000*	1,008,670	504	51,519	25.76	50,272	12,454 [10]	45,000*	[11]	407,500	203.75	40.7	.....	.....	.....	(30
31)	Indian Head	1,438	1,349	1,420	1,334,242	940	40,018	28.18	42,480	13,541	2,500	2,000	4,500	3.17	.6	.....	.....	.....	(31
32)	Kelvington	455	615	725	402,775	801	19,333	26.67	19,212	2,327	.....*	.....	.....	.....	.....	.....	.....	.....	(32
33)	Kerrobert	868	588	708	418,424	591	16,909	23.88	16,827	347 [12]	.....*	33,851	33,851	47.81	9.6	.....	.....	.....	(33
34)	Kindersely	1,037	990	1,300	924,482	711	45,912	35.32	44,729	1,489	12,424*	54,135	66,559	51.20	10.2	.....	.....	.....	(34
35)	Kinistino (V.)	543	564	700	348,679	498	13,250	18.93	13,383	3,635	.....	.....	.....	.....	.....	.....	.....	5,000	(35
36)	Lanigan	384	359	335	238,024	710	8,053	24.04	7,427	[13]	.....*	.....	.....	.....	.....	.....	.....	.....	(36
37)	Leader (1945)	627	641	800	443,370	554	17,735	22.17	17,895	8,699	2,843	.....	2,843	3.55	.7	.....	.....	.....	(37
38)	Lemberg	509	426	503	345,854	687	8,338	16.58	8,698	2,999	.....	.....	.....	.....	.....	.....	.....	.....	(38
39)	Lloydminster	1,516	1,596	2,000	1,235,261	618	54,152	27.07	55,373	14,028 [14]	15,075*	54,906	72,449	36.22	7.2	.....	.....	.....	(39
40)	Lumsden (1945)	514	449	570	244,345	429	8,995	15.78	10,799	9,417	.....	.....	.....	.....	.....	.....	.....	.....	(40

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA
(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA
(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

(T.) Town.
(V.) Village.
* As at December 31, 1945.
** As at December 31, 1944.

(1) Reserve of $10,000 against tax arrears of $9,858 and tax sale lands of $3,498.
(2) After deducting reserve of $13,341.
(3) After deducting reserve of $364.
(4) Includes tax sale lands.
(5) After deducting reserve of $1,000.
(6) After deducting reserve of $2,056.
(7) After deducting reserve of $1,200.
(8) Reserve not segregated.
(9) After deducting reserve of $4,290.
(10) After deducting reserve of $5,530.
(11) Debt consolidated.
(12) After deducting reserve of $1,284.
(13) More than fully reserved.
(14) After deducting reserve of $4,822.
(15) Reserve of $4,290 against tax arrears of $5,150 and tax sale lands of $273.
(16) After deducting reserve of $106.
(17) Includes interest in arrears.
(18) Includes tax sale redemptions.
(19) Includes tax sale certificates.
(20) In addition, Provincial Government loans amounting to $14,183.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1946

	MUNICIPALITY	POPULATION: Dominion Census 1931	POPULATION: Dominion Census 1941	POPULATION: Municipality's Report 1946	ASSESSED VALUE FOR TAXATION (a): Amount	ASSESSED VALUE FOR TAXATION (a): Per Capita	TAXES LEVIED: Amount	TAXES LEVIED: Per Capita	TAX COLLECTIONS: Amount	TAX ARREARS (Not Incl. Tax Sale Lands or Certificates): Amount	GROSS DEBENTURE DEBT (b): Schools Only	GROSS DEBENTURE DEBT (b): Public Utilities Only	GROSS DEBENTURE DEBT (b): Total (Including Schools and Public Utilities): Amount	GROSS DEBENTURE DEBT (b): Total (Including Schools and Public Utilities): Per Capita	Relation of Gross Debenture Debt to Standard Assessment (c)	SINKING FUNDS ON HAND: Amount	SINKING FUNDS ON HAND: Per Capita	BANK LOANS OUTSTANDING: Amount	
					$	$	$	$	$	$	$	$	$	$	%	$	$	$	
1)	Macklin	502	455	450*	284,115	631	11,649	25.89	11,760	13,164[1]	9,531*	.....	9,531	21.18	4.2	.....	.....	.....	(1
2)	Maidstone (V.)	306	416	460	344,075	748	15,223	33.09	14,627	1,353[2]	.....	.....	.....	.....	.....	.....	.....	4,697	(2
3)	Maple Creek	1,154	1,085	1,250	915,315	732	32,951	26.36	31,694	2,269[3]	.....	32,032	32,032	25.62	5.1	.....	.....	.....	(3
4)	Milestone (1945)	404	379	400	342,823	857	12,170	30.42	11,607	4,808	19,659	.....	31,354	78.39	15.7	.....	.....	.....	(4
5)	Moosomin	1,119	1,096	1,260	782,474	621	39,906	31.67	39,778	5,822[4]	.....	4,595*	6,408*	5.08	1.0	.....	.....	.....	(5
6)	Morse	439	373	394	280,030	711	9,519	24.16	91,363	[6]	6,254*	2,010	8,264	20.97	4.2	.....	.....	.....	(6
7)	Mossbank (V.)	329	606	600*	305,210	509	11,708	19.51	12,286	1,904[5]	1,297*	.....	1,297	2.16	.04	.....	.....	.....	(7
8)	Nokomis	445	421	436	298,763	685	12,597	28.89	12,396	1,551[7]	.....	.....	.....	.....	.....	.....	.....	.....	(8
9)	North Regina (V.)	780	582	800	160,912	201	5,443	6.80	6,720	6,584	.....	.....	.....	.....	.....	.....	.....	.....	(9
10)	Outlook	712	505	700	308,874	441	15,544	22.20	15,781	2,705	.....*	2,500	2,500	3.57	.7	[8]	.....	.....	(10
11)	Oxbow	585	465	568	358,856	632	14,610	25.21	15,436	.....	.....	.....	.....	.....	.....	.....	.....	.....	(11
12)	Preeceville (V.)	350	434	425*	218,820	515	9,597	22.58	9,465	255[9]	.....	.....	.....	.....	.....	.....	.....	.....	(12
13)	Prelate (V.)	555	554	560	300,902	537	10,238	18.28	10,238	1,050[10]	8,737*	.....	8,737	15.60	3.1	.....	.....	.....	(13
14)	Qu'Appelle	673	584	520	350,704	674	13,109	25.20	12,813	1,952[11]	.....	.....	869	1.67	.3	.....	.....	.....	(14
15)	Radison	362	349	400	239,025	597	6,693	16.73	6,863	251	.....	.....	.....	.....	.....	.....	.....	1,528	(15
16)	Radville	1,005	813	951	509,871	536	22,891	24.07	25,822	[12]	11,861	.....	11,861	12.47	2.5	.....	.....	.....	(16
17)	Rocanville (V.)	404	443	467	291,270	624	9,740	20.86	9,579	6,252	.....	.....	.....	.....	.....	.....	.....	.....	(17
18)	Rosetown	1,553	1,470	1,800	1,134,865	630	54,710	30.39	54,340	4,223[13]	3,000	.....	3,000	1.67	.3	.....	.....	7,000	(18
19)	Rosthern	1,412	1,149	1,207	849,010	703	25,444	21.08	28,352	2,374[14]	.....	.....	.....	.....	.....	.....	.....	.....	(19
20)	Rouleau	513	441	455	326,660	718	14,389	31.62	14,260	6,328[15]	.....	.....	22,432	49.30	9.9	.....	.....	.....	(20
21)	Saltcoats	461	457	457	723,955	490	10,098	22.10	9,265	3,780	3,612*	.....	.....	.....	.....	.....	.....	.....	(21
22)	Scott	269	258	300	108,490	362	5,419	18.06	5,393	349	[16]	[16]	34,800	116.00	23.2	6,000	20.00	.....	(22
23)	Shaunavon	1,761	1,603	1,600	1,132,500	708	31,905	19.94	31,481	4,682	38,443*	.....	45,936	28.71	5.7	.....	.....	.....	(23
24)	Shellbrook (V.)	601	574	500*	315,945	632	12,312	24.62	11,735	1,305[17]	.....	.....	.....	.....	.....	.....	.....	.....	(24
25)	St. Walburg (V.)	388	447	486	314,355	647	12,061	24.82	10,973	1,861	.....**	9,000	9,000	18.52	4.3	.....	.....	.....	(25
26)	Star City (1945)	558	519	478	341,495	715	14,524	30.38	15,143	3,462	.....	.....	.....	.....	.....	.....	.....	.....	(26
27)	Strasbourg	508	442	492	331,055	673	13,000	26.42	14,500	2,118	17,000	.....	17,000	34.55	6.7	.....	.....	.....	(27
28)	Sutherland	1,148	888	1,130	324,665	287	20,756	18.37	19,732	1,562	.....	46,629	46,629[16]	41.26	8.2	.....	.....	3,000	(28
29)	Tisdale	1,069	1,237	1,520	764,030	503	38,585	25.38	37,295	3,420	796	.....	3,599	2.57	.5	.....	.....	5,000	(29
30)	Unity	806	682	916*	604,100	659	21,086	23.02	22,115	10,188[18]	1,615*	.....	1,615	1.76	.3	.....	.....	.....	(30
31)	Wadena	582	679	784	352,515	450	18,936	24.15	19,705	685[19]	.....	.....*	5,000	6.38	1.3	.....	.....	.....	(31
32)	Wapella	452	430	430	287,490	668	10,350	24.07	10,952	1,257[20]	.....	.....	.....	.....	.....	.....	.....	.....	(32
33)	Watrous	1,303	1,138	1,104	713,953	647	32,128	29.10	31,911	429[21]	.....	181,488	217,786	197.27	39.4	[22]	.....	3,000	(33
34)	Watson	375	516	540	301,195	558	13,183	24.41	12,945	489	.....*	.....	.....	.....	.....	.....	.....	.....	(34
35)	Whitewood	564	689	650	376,180	579	14,667	22.56	14,180	2,636	.....*	.....	.....	.....	.....	.....	.....	.....	(35
36)	Wilkie	1,222	1,232	1,515	690,635	456	38,622	25.49	33,..09	4,272[23]	.....	.....	.....	.....	.....	.....	.....	.....	(36
37)	Willow Bunch (V.)	508	454	480	349,960	729	9,274	19.32	9,622	2,646[24]	.....	.....	13,258	27.62	5.5	.....	.....	.....	(37
38)	Wolseley	882	838	847*	638,492	754	23,516	27.76	23,725	4,574[25]	.....	.....	3,973	4.65	.9	.....	.....	.....	(38
39)	Wynyard	1,042	1,080	1,200	603,880	503	30,875	25.73	29,750	4,234[26]	.....	.....	.....	.....	.....	.....	.....	.....	(39
40)	Yellowgrass	449	423	483*	312,540	647	16,315	21.35	13,016	8,271[27]	.....	.....	.....	.....	.....	.....	.....	.....	(40

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

(T.) Town.
(V.) Village.
* As at December 31, 1945.

(1) After deducting reserve of $1,039.
(2) After deducting reserve of $993.
(3) After deducting reserve of $47.
(4) After deducting reserve of $5,360.
(5) After deducting reserve of $1,811.
(6) Reserve of $4,194 against tax arrears of $732 and tax sale lands of $15,065.
(7) After deducting reserve of $1,100.
(8) Reserve for full amount of debt.
(9) After deducting reserve of $553.
(10) Reserve not segregated.
(11) After deducting reserve of $2,728.
(12) Reserve of $11,500 against tax arrears of $5,445 and tax sale lands of $1,031.
(13) After deducting reserve of $500.
(14) After deducting reserve of $4,490.
(15) After deducting reserve of $3,026.
(16) Debt consolidated.
(17) After deducting reserve of $388.
(18) After deducting reserve of $4,539.
(19) After deducting reserve of $627.
(20) After deducting reserve of $3,041.
(21) After deducting reserve of $10,000.
(22) Capital funds on hand amounting to $45,166 (Victory Loan, $22,904; town—face value, $22,262).
(23) After deducting reserve of $1,000.
(24) After deducting reserve of $200.
(25) After deducting reserve of $1,000.
(26) After deducting reserve of $1,200.
(27) After deducting reserve of $413.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
(Information from official and other reliable sources, but not guaranteed)

GOVT. PUBNS

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1945

	MUNICIPALITY	POPULATION: Dominion Census 1931	POPULATION: Dominion Census 1941	POPULATION: Municipality's Report 1946	ASSESSED VALUE FOR TAXATION (a): Amount	ASSESSED VALUE FOR TAXATION (a): Per Capita	TAXES LEVIED: Amount	TAXES LEVIED: Per Capita	TAX COLLECTIONS: Amount	TAX ARREARS (Not Incl. Tax Sale Lands or Certificates): Amount	GROSS DEBENTURE DEBT (b): Schools Only	GROSS DEBENTURE DEBT (b): Public Utilities Only	GROSS DEBENTURE DEBT (b): TOTAL (Including Schools and Public Utilities)	GROSS DEBENTURE DEBT (b): Per Capita	Relation of Gross Debenture Debt to Standard Assessment (c)	SINKING FUNDS ON HAND: Amount	SINKING FUNDS ON HAND: Per Capita	BANK LOANS OUTSTANDING: Amount	
	MANITOBA (Towns)				$	$	$	$	*t* $	$	$	$	$	$	%	$	$	$	
1)	Beausejour	1,139	1,161	1,024	402,750	393	22,546	22.02	21,172	497 [2]	.....	.....	.....	.....	.....	.....	.....	.....	(1
2)	Birtle	645	646	513	292,632	570	13,429	26.18	14,875	[3]	9,260	3,300	17,360	33.84	6.6	7,349	14.32	.....	(2
3)	Boissevain	859	817	900	398,500	443	18,700	20.78	18,285	[4]	1,100	.....	1,100	1.22	.2	.....	.....	.....	(3
4)	Brooklands (V.)	2,462	2,240	2,681	466,595	174	35,461	13.23	34,620	12,265 [5]	.....	.....	.....	.....	.....	.....	.....	.....	(4
5)	Carberry	807	931	926	682,060	736	23,190	25.04	23,205	562 [6]	.....	.....	.....	.....	.....	.....	.....	.....	(5
6)	Carman	1,418	1,455	1,659	808,690*	487	44,211	26.65	42,333	280 [7]	.....	.....	8,648	5.21	1.0	.....	.....	.....	(6
7)	Deloraine	815	773	780	393,630	505	20,805	26.67	22,466	348 [8]	8,339	.....	9,919	12.72	2.5	.....	.....	.....	(7
8)	Emerson	978	854	950	415,320	437	20,602	21.69	21,100	4,513	7,420	.....	7,420	7.81	1.5	.....	.....	.....	(8
9)	Gilbert Plains (V.)	742	804	860	495,950	577	18,303	21.28	18,075	1,384 [9]	.....	.....	.....	.....	.....	.....	.....	.....	(9
10)	Gimli (V.)	713	853	800*	339,740	425	25,141	31.43	24,269	1,343 [10]	13,476	.....	13,476	16.84	3.4	.....	.....	.....	(10
11)	Gladstone	619	669	680	373,750	550	16,119	23.70	16,471	130 [11]	13,182	.....	13,182	19.38	3.9	.....	.....	.....	(11
12)	Grandview	621	696	600*	323,100	538	20,052	3.42	21,073	[12]	2,815	.....	2,815	4.69	.9	.....	.....	.....	(12
13)	Hamiota (V.)	535	524	435	306,340	704	15,501	35.63	17,169	1,350 [13]	.....	.....	.....	.....	.....	.....	.....	.....	(13
14)	Hartney	517	478	501	259,343	518	11,248	22.45	11,135	327 [14]	.....	.....	.....	.....	.....	.....	.....	.....	(14
15)	Killarney	1,003	1,051	1,200	566,460	472	25,320	21.10	26,910	3,842 [15]	.....	.....	.....	.....	.....	.....	.....	.....	(15
16)	Manitou (V.)	676	665	631	341,990	542	21,316	33.78	21,327	882 [16]	.....	.....	5,938	9.41	1.2	.....	.....	.....	(16
17)	Melita	719	591	700	396,625	567	13,846	19.78	14,511	[17]	.....	10,000	18,500	26.43	5.2	16,297	23.28	.....	(17
18)	Minnedosa	1,680	1,636	1,800	850,090	472	53,060	29.48	49,138	1,285 [18]	.....	.....	45,290*	25.16	5.0	.....	.....	8,600	(18
19)	Morden	1,416	1,427	1,500*	683,600	456	36,184	24.12	35,193	2,646 [19]	.....	.....	.....	.....	.....	.....	.....	.....	(19
20)	Morris	768	953	960	418,370	436	20,779	21.64	21,546	[17]	3,337	.....	3,337	3.48	.7	.....	.....	.....	(20
21)	Oak Lake	473	464	408	230,452	565	8,936	21.90	9,071	2,583 [20]	.....	.....	.....	.....	.....	.....	.....	.....	(21
22)	Rapid City	493	452	399	248,840	624	9,444	23.67	9,611	[17]	.....	.....	.....	.....	.....	.....	.....	.....	(22
23)	Rivers	724	802	1,000	265,048	265	17,811	17.81	16,538	[17]	.....	.....	.....	.....	.....	.....	.....	.....	(23
24)	Roblin (V.)	680	765	1,388	319,225	230	11,785	8.49	17,090	2,692	.....	.....	.....	.....	.....	.....	.....	.....	(24
25)	Russell	827	783	788	424,210	538	17,393	22.07	16,843	[21]	6,920	.....	6,920	8.78	1.8	.....	.....	.....	(25
26)	Shoal Lake (V.)	697	737	705	314,800	446	13,568	19.24	14,269	[17]	3,500	.....	3,500	4.96	1.0	.....	.....	.....	(26
27)	Souris	1,661	1,346	1,487*	830,665	559	35,306	23.74	34,412	4,892 [22]	.....	23,241*y*	60,243	40.51	8.1	.....	.....	.....	(27
28)	Stonewall	1,031	1,020	1,020	333,100	326	17,219	16.88	19,169	2,168	.....	.....	.....	.....	.....	.....	.....	.....	(28
29)	Swan River (1945)	968	1,129	1,250	504,450	404	25,065	20.05	25,680	3,500	8,682	8,820 [29]	17,502	14.00	2.8	.....	.....	.....	(29
30)	Teulon (V.)	680	578	700	225,720	322	12,904	18.43	12,080	879 [23]	.....	.....	266	.38	.1	.....	.....	.....	(30
31)	Tuxedo	1,173	735	1,848 [1]	2,921,275	1,581	69,936	37.84	69,229	[24]	8.952	63,034*w**	192,670 [28]	104.26	20.8	135,221	73.17	.....	(31
32)	Virden	1,590	1,619	1,619	1,036,690	640	37,176	22.96	45,408	848 [25]	.....	.....	.....	.....	.....	.....	.....	.....	(32
33)	Winnipegosis (V.)	976	911	891	279,780	314	13,989	15.70	12,746	3,546 [26]	.....	.....	.....	.....	.....	.....	.....	.....	(33
34)	Winkler (V.)	1,005	957	1,150	597,250	519	32,433	28.20	29,682	5,373 [27]	6,809*	.....	6,809*	.....	.....	.....	.....	.....	(34

(*a*) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(*b*) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(*c*) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

(V.) Village.

* As at December 31, 1945.

(*t*) Usually includes proceeds of tax sale certificates and tax sale lands.

(*w*) Share of Greater Winnipeg Water District debt.

(*y*) Water and sewers debt.

(1) Includes 1,174 military personnel.

(2) After deducting reserve of $2,436.

(3) Reserve of $5,582 against tax arrears of $2,336 and tax sale lands of $6,881.

(4) Arrears of $2,390 covered by reserve of $2,800.

(5) In addition, tax sale lands of $24,681, against which reserve of $26,629.

(6) After deducting reserve of $4,070.

(7) After deducting reserve of $6,495.

(8) After deducting reserve of $3,466.

(9) After deducting reserve of $1,046.

(10) After deducting reserve of $6,759.

(11) After deducting reserve of $1,070.

(12) Reserve of $4,435 against tax arrears of $2,870 and tax sale lands of $2,508.

(13) After deducting reserve of $1,248.

(14) After deducting reserve of $963.

(15) Reserve of $8,478 includes agreements of sale and tax sale lands.

(16) After deducting reserve of $3,430.

(17) Fully covered by reserve.

(18) After deducting reserve of $6,969.

(19) After deducting reserve of $4,431.

(20) After deducting reserve of $311.

(21) Reserve of $12,447 against $7,469 tax arrears and $12,796 tax sale lands.

(22) After deducting reserve of $577.

(23) After deducting reserve of $989.

(24) Reserve of $182,885 against tax arrears of $7,040 and tax sale lands of $240,490.

(25) After deducting reserve of $5,185.

(26) After deducting reserve of $476.

(27) After deducting reserve of $1,677.

(28) Local improvements, including water.

(29) Hotel.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1946

	MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAXES COLLECTED	TAX ARREARS	GROSS DEBENTURE DEBT (b)			RELATION OF GROSS DEBENTURE DEBT TO STANDARD ASSESSMENT (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING	
		DOMINION CENSUS		TOWN'S REPORT							PUBLIC UTILITIES ONLY	TOTAL (INCLUDING SCHOOLS AND PUBLIC UTILITIES)						
		1931	1941	1946	AMOUNT	PER CAPITA	AMOUNT	PER CAPITA	AMOUNT	AMOUNT	AMOUNT	AMOUNT	PER CAPITA		AMOUNT	PER CAPITA	AMOUNT	
	ONTARIO				$	$	$	$	$	$	$	$	$	%	$	$	$	
1)	Ailsa Craig (V.)	464	474	470	203,547	433	8,325	17.71	8,619	378	.....	11,748	24.99	4.99	.....	.....	.....	(1
2)	Alliston (T.)	1,379	1,733	2,000	668,142	164	37,602	18.80	36,260	2,814	2,160	91,902	45.95	9.19	.....	.....	.....	(2
3)	Alvinston (V.)	690	699	650	327,393	334	13,053	20.08	13,053 [1]	284	.....	2,043	3.14	.63	.....	.....	.....	(3
4)	Arthur (V.)	1,057	937	1,200	516,109	430	19,622	16.35	19,823	1,380	37,790	37,790	31.49	6.30	.....	.....	.....	(4
5)	Athens (V.)	724	722	718	312,964	436	14,709	20.49	11,381	3,328	3,161	21,884	30.48	6.09	.....	.....	.....	(5
6)	Ayr (V.)	768	761	801	470,825	588	14,199	17.73	14,627	544	1,093	10,228	12.77	2.55	300	.37	.....	(6
7)	Bancroft (V.)	841	1,094	1,126	194,489	173	12,449	11.05	11,117	4,718	.....	5,021	4.47	.89	.....	.....	.....	(7
8)	Beamsville (V.)	1,142	1,309	1,369	766,291	560	27,499	20.09	28,274	1,574	4,400	4,400	3.21	.64	.....	.....	.....	(8
9)	Beaverton (V.)	960	934	880	483,178	549	21,019	23.88	21,000	1,700	.....	17,434	19.81	3.96	.....	.....	.....	(9
10)	Beeton (V.)	584	594	516	249,110	483	12,822	24.85	13,231	1,190 [6]	2,658	12,657 [12]	24.53	4.90	.....	.....	.....	(10
11)	Belle River (V.)	746	999	1,063	427,810	402	16,983	15.80	16,596	3,505	154,147	154,147	145.01	29.00	.....	.....	.....	(11
12)	Blenheim (T.)	1,690	1,952	2,192	*See pages 14, 15 and 16*		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	(12
13)	Bloomfield (V.) (1945)	614	647	624	411,172	659	9,120	14.62	9,207	890	1,413	1,413	2.26	.45	.....	.....	.....	(13
14)	Blyth (V.) (15/11/46)	602	611	804	358,918	446	15,996	19.89	15,896	882	357	357	.44	.09	.....	.....	.....	(14
15)	Bobcaygeon (V.)	906	1,002	1,050	429,726	409	15,556	14.81	15,407	841	44,887	49,155	46.81	9.36	.....	.....	.....	(15
16)	Bolton (V.)	593	577	731	351,111	480	14,398	19.70	14,173	1,150	27,828	27,828	38.07	7.61	.....	.....	6,000 [9]	(16
17)	Bonfield (T.)	515	497	465	54,757	118	2,967	6.38	2,886	804	.....	.....	.....	.....	.....	.....	.....	(17
18)	Bothwell (T.)	646	677	696	286,677	412	13,474	19.36	13,707	2,338	.....	952	1.37	.27	.....	.....	.....	(18
19)	Bradford (V.)	1,009	1,033	1,193	553,752	464	27,517	23.07	29,672	2,668 [10]	40,010	66,429	55.68	11.14	.....	.....	.....	(19
20)	Brighton (V.)	1,413	1,651	1,766	768,051	435	31,931	18.08	35,568	4,997	8,506	14,194	8.04	1.61	.....	.....	.....	(20
21)	Bruce Mines (T.)	474	362	375	177,103	472	3,026 [8]	8.07	3,026	[7]	.....	.....	.....	.....	.....	.....	.....	(21
22)	Brussels (V.)	770	825	762	439,350	576	19,292	25.32	17,410	2,243	.....	.....	.....	.....	.....	.....	.....	(22
23)	Burk's Falls (V.) (1945)	818	710	660	318,715	482	14,333	21.72	14,248	3,865 [3]	4,887	4,887	7.40	1.48	.....	.....	.....	(23
24)	Cache Bay (T.)	1,084	1,004	900	235,859	262	10,742	11.94	11,198	1,474 [5]	.....	.....	.....	.....	.....	.....	.....	(24
25)	Caledonia (V.)	1,396	1,401	1,450	715,000	493	26,975 [8]	18.60	26,975	813	.....	.....	.....	.....	.....	.....	.....	(25
26)	Cannington (V.)	851	763	806	439,036	545	16,064	19.93	16,205	376	.....	1,602	1.99	.40	.....	.....	.....	(26
27)	Capreol (T.)	1,750	1,641	1,720	815,295	474	43,077	25.04	41,002	3,360 [2]	82,105	165,390	96.16	19.23	.....	.....	4,000	(27
28)	Cardinal (V.)	1,305	1,645	1,659	600,009	362	23,470	14.15	23,068	2,540	3,668	20,033	12.07	2.43	.....	.....	.....	(28
29)	Casselman (V.)	1,025	1,021	1,200	254,075	212	13,771	11.47	13,070	299	.....	1,348	1.12	.22	.....	.....	.....	(29
30)	Cayuga (V.)	705	709	651	449,998	691	14,206	21.82	14,391	289	.....	.....	.....	.....	.....	.....	.....	(30
31)	Chapleau Twp.	2,346	1,867	2,460	1,084,325	441	47,331	19.24	47,750	1,793 [11]	26,000	81,997	33.33	6.67	.....	.....	.....	(31
32)	Chelmsford (T.)	725	905	854	148,443	174	11,420	13.37	11,751	2,223	.....	1,569	1.84	.37	.....	.....	.....	(32

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

(T.) Town.
(V.) Village.
(1) Levy used.
(2) Tax arrears fully covered by reserve.
(3) After deducting reserve of $1,199. In addition, tax sale lands of $4,147.
(5) After deducting reserve of $440.
(6) After deducting reserve of $907.
(7) Reserve of $4,463 against tax arrears of $1,214 and tax sale lands of $12,349.
(8) Collection figure used.
(9) Notes payable—debenture loan.
(10) After deducting reserve of $35.
(11) After deducting reserve of $2,000.
(12) Does not include $836 assumed by Township of Tecumseh.

CITIZENS' RESEARCH INSTITUTE OF CANADA
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(Information from official and other reliable sources, but not guaranteed)

	MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAXES COLLECTED	TAX ARREARS	GROSS DEBENTURE DEBT (b)			RELATION OF GROSS DEBENTURE DEBT TO STANDARD ASSESSMENT (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING	
		DOMINION CENSUS		TOWN'S REPORT							PUBLIC UTILITIES ONLY	TOTAL (INCLUDING SCHOOLS AND PUBLIC UTILITIES)						
		1931	1941	1946	AMOUNT	PER CAPITA	AMOUNT	PER CAPITA	AMOUNT	AMOUNT	AMOUNT	AMOUNT	PER CAPITA		AMOUNT	PER CAPITA	AMOUNT	
	ONTARIO				$	$	$	$	$	$	$	$	$	%	$	$	$	
1)	Chesley (T.)	1,789	1,701	1,591	842,908	530	34,130	21.45	34,130 [12]	.....	.....	50,519	31.75	7.83	5,935	3.73	.....	(1
2)	Chesterville (V.)	950	1,067	1,123	754,478	672	26,029	23.18	24,812	1,214	.....	16,235	14.46	2.89	.....	.....	500	(2
3)	Chippawa (V.)	1,266	1,385	1,294	981,095	758	44,794	34.62	47,491	4,186 [2]	872	9,837	7.60	1.52	.....	.....	.....	(3
4)	Clifford (V.)	454	464	461	231,243	502	11,615	25.19	11,757	2,882	3,487	7,871	17.07	3.41	.....	.....	.....	(4
5)	Clinton (T.)	1,842	1,896	.....	*See pages 14, 15 and 16*		.....		16	.....	.....	.....	.....	.....	.....	.....	.....	(5
6)	Cobden (V.)	631	656	641	263,248	411	14,480	22.59	13,288	1,972	1,068	19,578	30.54	6.11	.....	.....	.....	(6
7)	Colborne (V.)	977	994	908	342,806	377	19,460	21.43	18,294	3,478	53,259	60,005	66.08	13.22	.....	.....	1,050	(7
8)	Coldwater (V.)	626	549	620	254,809	411	10,067	16.24	10,495	1,825 [20]	.....	7,625	12.30	2.46	.....	.....	1,000	(8
9)	Creemore (V.)	587	629	700	357,786	511	12,675	18.11	13,222	775	7,578	10,819	15.45	3.09	.....	.....	.....	(9
10)	Crystal Beach (V.)	550	618	956 [4]	726,850*	760	43,623	45.63	43,767	3,753 [3]	32,049	87,669	91.70	18.34	.....	.....	57,000 [10]	(10
11)	Delhi (V.)	1,298	2,062	2,242	*See pages 14, 15 and 16*		.....		.....	.....	.....	.....	.....	.....	.....	.....	.....	(11
12)	Deseronto (T.)	1,418	1,261	1,207	556,101	469	31,444	26.05	32,543	8,665	.....	51,755	42.88	8.57	3,000	2.48	.....	(12
13)	Drayton (V.)	559	504	510	307,980	604	14,979	29.37	14,191	788	1,265	50,536	99.09	19.82	.....	.....	5,300 [1]	(13
14)	Dresden (T.)	1,488	1,662	1,666	793,400	478	38,995	23.41	36,480	2,425 [14]	48,971	51,267	30.77	6.15	.....	.....	10,000	(14
15)	Dryden (T.)	1,369	1,641	1,959	1,417,320	723	73,732	37.64	74,733	3,278	32,885	98,916	50.49	10.09	.....	.....	.....	(15
16)	Dundalk (V.)	647	688	714	327,840	459	18,383	25.75	17,963	1,441	.....	25,173	35.26	7.05	.....	.....	.....	(16
17)	Durham (T.)	1,800	1,700	2,130	671,716	315	34,248	16.08	34,206	3,855	42,561	70,267	32.99	6.60	6,986	3.28	.....	(17
18)	Dutton (V.)	761	787	821	441,051	537	24,182	29.45	23,857	2,010	128,490	159,289	104.01	20.80	.....	.....	.....	(18
19)	Eganville (V.)	1,072	1,088	1,109	366,162	330	16,489	14.87	18,904	2,285 [5]	.....	5,864	5.29	1.06	.....	.....	.....	(19
20)	Elora (V.)	1,144	1,247	1,158	607,938	525	24,700	21.33	25,390	1,049	.....	14,729	12.72	2.54	.....	.....	.....	(20
21)	Embro (V.)	455	464	445	234,896	528	8,029	18.04	8,513	618	.....	5,293	11.89	2.38	.....	.....	1,200	(21
22)	Englehart (T.)	1,056	1,262	1,315	474,500	361	23,819	18.11	28,268	5,947 [18]	8,598	30,088	22.88	4.58	.....	.....	.....	(22
23)	Erin (V.)	434	499	575	196,284	341	9,616	16.72	9,023	1,496	.....	9,146	15.91	1.59	.....	.....	.....	(23
24)	Essex (T.)	1,888	1,935	2,095	1,318,992	629	51,736*	27.27	56,455*	1 [7]	65,065 [8]*	275,546*	145.25*	29.05*	.....	.....	.....	(24
25)	Exeter (V.)	1,622	1,589	1,800	920,650	511	33,408	18.56	33,798	688	25,721	44,129	24.51	4.90	.....	.....	.....	(25
26)	Fenelon Falls (V.)	915	1,158	1,050	552,876	526	13,890	13.23	12,745	1,261	.....	23,302	22.19	4.44	.....	.....	.....	(26
27)	Flesherton (V.)	491	431	389	192,540	495	9,849	25.32	9,849	410	.....	13,789	35.45	7.09	.....	.....	.....	(27
28)	Fonthill (V.)	862	1,000	1,115	471,896	423	23,544	21.11	23,649	2,348	33,162	37,182	33.35	6.67	.....	.....	.....	(28
29)	Forest (T.)	1,465	1,570	1,709	919,125	538	36,912	21.60	37,156	2,713 [15]	64,192	72,537	42.44	8.49	.....	.....	.....	(29
30)	Frankford (V.)	808	1,144	1,000	274,400	274	14,822	14.82	13,948	1,220	.....	34,151 [9]	34.15	6.83	.....	.....	.....	(30
31)	Glencoe (V.)	800	836	869	474,363	546	18,515	21.31	18,515 [19]	.....	85,000	105,900	121.86	24.37	36,844	42.40	.....	(31
32)	Gore Bay (T.)	740	702	526	247,295	470	10,881	20.69	12,339	372 [17]	6,463	18,857	35.85	7.20	6,993	13.29	.....	(32
33)	Grand Valley (V.)	587	622	600	265,000	442	12,469	20.78	12,947	672 [13]	.....	8,200	13.67	2.73	.....	.....	.....	(33
34)	Hagersville (V.)	1,370	1,455	1,556	831,693	534	28,527	18.33	28,493	1,338	.....	14,347	9.22	1.82	.....	.....	.....	(34
35)	Harriston (T.)	1,293	1,305	1,400	667,320	476	27,981 [11]	19.99	27,981	410	602	22,468	16.05	3.21	.....	.....	.....	(35

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA (b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA
(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

(T.) Town.
(V.) Village.
* 1945 information.
(1) School loan.
(2) After deducting reserve of $458.
(3) In addition, tax sale lands of $2,169.
(4) Summer population between 5,000 and 10,000.
(5) After deducting reserve of $2,000.
(7) Total tax arrears, tax sale lands, registered property, etc., covered by reserve of $11,854.
(8) Amounts recoverable from Water Dept., $54,302, and Hydro Dept., $10,763.
(9) Frankford's share, approximately 75%.
(10) Paving loan.
(11) In absence of tax levy figure, collections used.
(12) In absence of tax collection figure.
(13) After deducting reserve of $500.
(14) Includes tax sale lands of $329.
(15) Includes tax sale lands of $610.
(17) After deducting reserve of $744.
(18) After deducting reserve of $5,375.
(19) Levy used.
(20) After deducting reserve of $300.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
(Information from official and other reliable sources, but not guaranteed)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1946

	MUNICIPALITY	POPULATION: Dominion Census 1931	POPULATION: Dominion Census 1941	POPULATION: Town's Report 1946	ASSESSED VALUE FOR TAXATION (a): Amount	ASSESSED VALUE FOR TAXATION (a): Per Capita	TAXES LEVIED: Amount	TAXES LEVIED: Per Capita	TAXES COLLECTED: Amount	TAX ARREARS: Amount	GROSS DEBENTURE DEBT (b): Public Utilities Only	GROSS DEBENTURE DEBT (b): Total (Including Schools and Public Utilities)		Relation of Gross Debenture Debt to Standard Assessment (c)	SINKING FUNDS ON HAND: Amount	SINKING FUNDS ON HAND: Per Capita	BANK LOANS OUTSTANDING: Amount	
					Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount	
	ONTARIO				$	$	$	$	$	$	$	$	$	%	$	$	$	
1)	Harrow (T.)	956	1,166	1,307	446,972	342	25,583	19.57	25,581	3,886	.....	35,113[15]	26.82	5.37	.....	.....	.....	(1
2)	Hastings (V.)	707	754	721	283,844	394	13,914	19.30	14,062	790[25]	.....	14,049	19.48	4.01	.....	.....	.....	(2
3)	Havelock (V.)	1,096	1,113	935	387,667	415	14,383	15.38	14,942	399[21]	.....	546	.58	.01	.....	.....	.....	(3
4)	Hensall (V.)	719	665	649	392,754	605	13,750	21.19	13,525	475	.....	.....	.....	.....	.....	.....	.....	(4
5)	Iroquois (V.)	948	958	938	672,025	716	16,308	17.39	16,308[22]	333	500	500	.53	.11	.....	.....	.....	(5
6)	Iroquois Falls (T.)	1,308	1,302	1,350	2,209,330	1,636	73,498	54.44	73,496	.....	.....	67,554	50.04	10.01	.....	.....	.....	(6
7)	Jarvis (V.)	514	591	550	302,650	550	8,474	15.41	8,189	519[1]	.....	13,458	24.47	4.89	.....	.....	.....	(7
8)	Keewatin (T.)	1,405	1,481	1,459	1,450,607	994	40,190	27.55	41,006	918[26]	.....	6,198	4.25	.85	.....	.....	.....	(8
9)	Kemptville (V.)	1,286	1,232	1,297	618,587	477	23,508	18.12	24,378	1,817[2]	.....	26,610	20.52	4.10	.....	.....	.....	(9
10)	Lakefield (V.)	1,303	1,349	1,373	713,870	520	27,262	19.85	26,949	2,519[16]	10,261	10,261	7.47	1.49	.....	.....	.....	(10
11)	Lanark (V.)	636	663	705	193,582	274	9,287	13.17	9,178	804	.....	.....	.....	.....	.....	.....	.....	(11
12)	Lancaster (V.)	601	684	526	275,379	523	6,548	12.45	6,781	1,341	.....	.....	.....	.....	.....	.....	.....	(12
13)	Larder Lake (T.)	.....	1,464	1,903	937,940	493	38,834	20.41	38,278	3,062[10]	.....	.....	.....	.....	.....	.....	10,700[13]	(13
14)	La Salle (T.)	600	951	1,400	477,124	341	27,320	19.51	28,651	9,809[3]	129,866	369,823	264.16	52.83	11,011	7.86	.....	(14
15)	Little Current (T.)	1,151	1,088	1,561	325,460	208	17,561	11.25	16,815	3,058	.....	14,000	8.97	1.79	.....	.....	.....	(15
16)	L'Orignal (V.)	905	1,118	864	185,639	215	10,443	12.09	8,558	1,885	.....	971	1.12	.22	.....	.....	.....	(16
17)	Lucan (V.)	590	631	618	341,250	552	11,429	18.49	11,148	281	.....	2,706	4.38	.87	.....	.....	.....	(17
18)	Lucknow (V.)	1,082	867	930	467,592	503	17,488	18.80	17,699	952	44,892	55,271	59.43	11.89	.....	.....	.....	(18
19)	Madoc (V.)	1,059	1,188	1,084	370,344	342	21,015	19.39	21,478	6,916	.....	16,662	15.37	3.07	.....	.....	.....	(19
20)	Markdale (V.)	774	870	776	418,729	539	18,560	23.92	19,130	631	.....	31,364	40.42	8.08	.....	.....	.....	(20
21)	Markham (V.)	1,073	1,204	1,261	569,137	451	15,936	12.64	15,979	373	382	382	.30	.06	.....	.....	.....	(21
22)	Marmora (V.)	924	1,106	993	296,080	298	17,524	17.65	17,933	4,213	.....	9,533	9.60	1.92	.....	.....	.....	(22
23)	Massey (T.)	708	752	599	150,940	252	8,599	14.35	8,180	[6]	.....	.....	.....	.....	.....	.....	.....	(23
24)	Mattawa (T.)	1,633	1,971	2,231	325,621	146	26,218*	12.81*	29,114*	17,699[5]*	.....	9,700*	4.74*	.95*	.....	.....	.....	(24
25)	Maxville (V.)	785	804	811	520,782	642	13,364	16.48	13,205	1,261[24]	.....	1,772	2.18	.44	.....	.....	1,500	(25
26)	Merrickville (V.)	821	794	800	339,150	424	18,314	22.89	18,271	3,206[18]	.....	12,094	15.12	3.02	.....	.....	7,300	(26
27)	Mildmay (V.)	694	771	750	270,275	360	10,566	14.09	10,598	.....	5,499	9,077	12.10	2.42	.....	.....	.....	(27
28)	Millbrook (V.)	692	751	746	274,066	367	13,514	18.11	14,540	1,062[19]	.....	21,837	29.27	5.85	.....	.....	.....	(28
29)	Milton (T.)	1,828	1,964	2,151	1,154,392	537	43,831	20.38	43,512	1,074[23]	2,099	26,183	12.17	2.43	.....	.....	2,000	(29
30)	Milverton (V.)	1,004	1,015	1,013	686,300	677	29,007	28.63	28,962	45	11,036	15,166	14.97	2.99	.....	.....	1,500	(30
31)	Mitchell (T.)	1,571	1,777	1,548	928,350	600	35,518	22.94	38,643	9,515[7]	.....	28,706	18.54	4.60	.....	.....	.....	(31
32)	Morrisburg (V.)	1,374	1,575	1,511	1,307,194	865	28,646	18.96	29,009	3,192[17]	2,149	37,253	24.65	4.93	.....	.....	.....	(32
33)	Mount Forest (T.)	1,821	1,892	1,890	869,000	460	43,402	22.96	43,726	1,682	895	15,499	8.20	1.64	.....	.....	1,500	(33

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* 1945 information.

(T.) Town.

(V.) Village.

(1) After deducting reserve of $2,827. In addition, tax sale lands of $3,847.

(2) After deducting reserve of $2,185.

(3) After deducting reserve of $204.

(5) After deducting reserve of $6,330. In addition, tax sale lands of $7,096, against which there is a reserve of $6,094.

(6) Tax arrears of $6,088 fully reserved in 1945.

(7) After deducting reserve of $500.

(10) After deducting reserve of $13,796. Tax sale lands of $170 are fully covered by reserve.

(13) Of which $7,200 water main extension, 1944. Repayable $2,400 per annum, interest at 5%.

(15) Includes $6,026 drainage and $8,370 school recoverable from other municipalities. Excludes $115,000 school sold but not issued as of March 25, 1947.

(16) After deducting reserve of $350.

(17) After deducting reserve of $1,000.

(18) After deducting reserve of $400.

(19) Includes $22 tax sale lands.

(21) After deducting reserves of $200.

(22) Levy used.

(23) After deducting reserve of $3,070.

(24) After deducting reserve of $1,345.

(25) After deducting reserve of $412.

(26) After deducting reserve of $2,827.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1946

	MUNICIPALITY	POPULATION: Dominion Census 1931	POPULATION: Dominion Census 1941	POPULATION: Town's Report 1946	ASSESSED VALUE FOR TAXATION (a): Amount	ASSESSED VALUE FOR TAXATION (a): Per Capita	TAXES LEVIED: Amount	TAXES LEVIED: Per Capita	TAXES COLLECTED: Amount	TAX ARREARS: Amount	GROSS DEBENTURE DEBT (b): Public Utilities Only: Amount	GROSS DEBENTURE DEBT (b): Total (Including Schools and Public Utilities): Amount	GROSS DEBENTURE DEBT (b): Total (Including Schools and Public Utilities): Per Capita	Relation of Gross Debenture Debt to Standard Assessment (c)	SINKING FUNDS ON HAND: Amount	SINKING FUNDS ON HAND: Per Capita	BANK LOANS OUTSTANDING: Amount	
	ONTARIO				$	$	$	$	$	$	$	$	$	%	$	$	$	
1)	Neustadt (V.)	465	419	435	204,450	470	6,606	15.19	6,541	504	.....	13,261	30.49	6.09	.....	.....	.....	(1
2)	Newburgh (V.)	410	471	507	127,434	251	6,484	12.79	6,578	32	.....	.....	.....	.....	.....	.....	.....	(2
3)	Newcastle (V.)	611	742	750	291,430	388	13,276 [22]	17.70	13,276	[2]	.....	7,579	10.11	2.02	.....	.....	.....	(3
4)	New Hamburg (V.)	1,426	1,402	1,478	1,117,000	756	26,987	18.26	26,785	927	.....	.....	.....	.....	.....	.....	.....	(4
5)	Niagara (Twp.)	1,672	1,541	1,774	979,308	552	52,779	29.75	55,858	4,590	14,115	18,651	10.51	2.10	.....	.....	.....	(5
6)	Norwich (V.)	1,126	1,268	1,307	698,300	534	28,316	21.66	28,384	785	2,664	11,783	9.02	1.80	.....	.....	.....	(6
7)	Norwood (V.)	727	762	810	280,480	309	13,380	13.52	13,380 [1]	1,065	8,000	8,000	9.88	1.97	.....	.....	.....	(7
8)	Oil Springs (V.)	433	458	425	206,040	485	7,931	18.66	8,086	1,366 [16]	8,667	8,667	20.39	4.07	.....	.....	1,600	(8
9)	Omemee (V.)	498	620	608	260,440	428	9,897	16.28	9,231	666	.....	7,358	12.10	2.42	.....	.....	.....	(9
10)	Palmerston (T.)	1,617	1,418	1,477	770,210	521	39,835	26.97	39,909	[14]	3,033	49,425	33.46	6.69	.....	.....	.....	(10
11)	Paisley (V.)	732	709	716	296,070	413	14,842	20.73	15,133	700	.....	.....	.....	.....	.....	.....	.....	(11
12)	Parkhill (T.)	998	947	915	481,382	526	20,678	22.59	20,284	1,687 [19]	.....	802 [20]	.88	.17	.....	.....	.....	(12
13)	Point Edward (V.)	1,211	1,363	1,502	883,058	588	35,322	23.52	33,873	[17]	.....	.....	.....	.....	.....	.....	2,000	(13
14)	Port Credit (V.)	1,650	2,160	2,325	*See pages 20, 21 and 22*		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	(14
15)	Port Dalhousie (V.)	1,331	1,723	1,747	959,466	549	38,957*	22.30*	43,371*	4,140 [5]*	51,072 [21]	51,072	29.23	5.84	.....	.....	.....	(15
16)	Port Dover (V.)	1,680	1,968	.....	*See pages 20, 21 and 22*		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	(16
17)	Port Elgin (V.)	1,305	1,395	1,566	687,187	439	31,658	20.21	31,222	454	14,591	57,735	36.87	7.37	.....	.....	.....	(17
18)	Port McNicholl (V.)	928	973	925	631,840	683	26,535	28.69	26,833	305 [3]	.....	8,412	9.09	1.81	.....	.....	.....	(18
19)	Port Perry (V.)	1,130	1,245	1,278	662,453	518	26,466	20.71	24,690	1,819	.....	36,651	28.68	5.73	.....	.....	7,000	(19
20)	Port Rowan (V.)	674	661	678	406,951	600	15,869	23.40	15,692	336	.....	1,857	2.74	.54	.....	.....	.....	(20
21)	Port Stanley (V.)	816	1,177	936	1,025,800	1,096	34,225	36.56	34,892	2,504	18,150	18,150	1.94	3.87	.....	.....	.....	(21
22)	Powassan (T.)	722	775	757	242,868	321	10,868	14.36	10,530	556	.....	3,496	4.62	.92	.....	.....	.....	(22
23)	Rainy River (V.)	1,680	1,205	1,250	464,222	371	25,810	20.65	26,250	[7]	26,553 [10]	80,000	64.00	12.80	.....	.....	.....	(23
24)	Richmond Hill (V.)	1,270	1,345	1,626	1,020,425	627	33,436	20.56	33,620	2,061	45,067	92,589	56.94	11.38	14,239	8.76	.....	(24
25)	Ridgetown (T.)	1,942	1,944	2,042	1,150,433	563	44,691	21.88	41,439	2,566 [8]	.....	65,023	31.84	6.36	.....	.....	10,800	(25
26)	Rockcliffe Park (V.)	957	1,480	1,442	3,403,426	2,360	100,623	69.78	99,334	2,786	1,600 [9]	129,010	89.47	17.89	28,214	19.56	.....	(26
27)	Rodney (V.)	757	702	787	449,136	571	18,390	23.37	18,525	932	105,603	111,489	141.66	28.33	.....	.....	.....	(27
28)	Seaforth (T.)	1,692	1,668	1,782	1,075,743	604	43,710*	25.61*	45,292*	11,134*	51,490*	84,091*	49.26*	9.85*	.....	.....	.....	(28
29)	Shelburne (V.)	1,064	1,005	1,014	539,333	514	32,506	32.06	32,240	1,369 [13]	1,516	37,950	37.43	7.48	.....	.....	.....	(29
30)	Smooth Rock Falls (T.)	858	953	988	548,212	555	37,772	38.23	37,772	.....	.....	38,900	39.37	7.87	.....	.....	.....	(30
31)	Southampton (T.)	1,520	2,679	1,615	812,551	503	37,851	23.44	38,002	915	2,761	28,016 [12]	17.35	3.47	.....	.....	.....	(31
32)	South River (V.)	704	838	1,000	288,610	289	13,286	13.29	13,966	867 [18]	.....	.....	.....	.....	.....	.....	1,600	(32
33)	Stoney Creek (V.)	834	1,007	1,167	579,800	497	19,161	16.42	19,390	2,450	71,861	72,005	61.70	12.34	.....	.....	.....	(33

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA
(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA
(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* 1945 information.
(T.) Town.
(V.) Village.
(1) Levy used in absence of collections.
(2) Reserve of $1,000 against arrears of $800.
(3) After deducting reserve of $1,000.
(5) In addition, tax sale lands of $1,119.
(7) Fully reserved.
(8) After deducting reserve of $685.
(9) Not including water debentures issued as local improvements.
(10) Amount recoverable from Utilities Commission.
(12) Includes industrial guarantee.
(13) After deducting reserve of $700.
(14) Tax arrears of $1,510 fully reserved. Tax sale lands of $844.
(16) Includes tax sale lands of $240.
(17) Reserve of $2,386 against arrears of $1,448.
(18) After deducting reserve of $708.
(19) After deducting reserve of $97.
(20) Excluding $7,100 issued but not yet sold.
(21) Of which $3,953 is housing.
(22) Collections used in absence of levy.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
(Information from official and other reliable sources, but not guaranteed)

	MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAXES COLLECTED	TAX ARREARS	GROSS DEBENTURE DEBT (b)			RELATION OF GROSS DEBENTURE DEBT TO STANDARD ASSESSMENT (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING	
		DOMINION CENSUS		TOWN'S REPORT							PUBLIC UTILITIES ONLY	TOTAL (INCLUDING SCHOOLS AND PUBLIC UTILITIES)						
		1931	1941	1946	AMOUNT	PER CAPITA	AMOUNT	PER CAPITA	AMOUNT	AMOUNT	AMOUNT	AMOUNT	PER CAPITA		AMOUNT	PER CAPITA	AMOUNT	
	ONTARIO				$	$	$	$	$	$	$	$	$	%	$	$	$	
1)	Schreiber Twp.	1,113	1,281	1,650	504,547	306	30,777	18.65	30,026	5,176	57,744	75,178	45.56	9.11	41,422	25.10	.....	(1
2)	Springfield (V.)	379	451	430	191,872	466	6,116	14.22	5,785	460	357	3,752	8.73	1.74	.....	.....	.....	(2
3)	Stayner (T.)	1,042	1,085	1,150	516,796	449	20,672	17.98	20,167	748	.....	23,029	20.03	4.00	.....	.....	.....	(3
4)	Stirling (V.)	865	990	1,061	457,950	432	20,186	19.02	20,438	864	34,300	47,174	44.46	8.89	.....	.....	.....	(4
5)	Stouffville (V.)	1,105	1,253	1,270	700,670	552	23,803	18.74	23,815	.....	.....	40,669	32.02	6.40	.....	.....	.....	(5
6)	Streetsville (V.)	673	709	717	368,999	515	15,121	21.09	15,838	1,419	.....	19,523	27.23	5.44	.....	.....	.....	(6
7)	Shuniah Twp. (1945)	1,131	2,521	2,233	1,014,730	455	30,608	13.71	34,062	..... [2]	.....	33,066	14.81	2.96	7,791	3.49	.....	(7
8)	Sutton	809	1,051	981	687,475	701	19,937	20.32	20,915	931 [15]	.....	45,274	46.15	9.23	.....	.....	2,000	(8
9)	Tara	491	495	497	263,209	529	9,077	18.26	9,003	138	1,000	1,000 [25]	2.01	.40	.....	.....	.....	(9
10)	Tavistock (V.)	1,042	1,066	1,055	595,910	565	19,012 [17]	18.02	19,012	194 [16]	1,649	1,649	1.56	.31	.....	.....	.....	(10
11)	Teeswater (V.)	805	819	827	387,063	468	16,064	19.42	17,096	360	.....	.....	.....	.....	.....	.....	.....	(11
12)	Thamesville (V.)	754	828	794	525,072	661	18,750	23.61	18,373	372 [19]	.....	.....	.....	.....	.....	.....	.....	(12
13)	Thedford (V.)	577	623	576	298,960	519	9,704	16.85	9,779	532	.....	3,664	6.36	1.27	.....	.....	2,500	(13
14)	Thessalon (T.)	1,632	1,316	1,235	346,357	280	22,440	18.17	22,846	11,836	8,079	24,605	19.92	3.98	.....	.....	1,000	(14
15)	Thornbury (T.)	739	838	801	485,750	606	21,627	27.00	21,156	756	35,658	53,273	66.51	13.30	11,760	14.68	.....	(15
16)	Tilbury (T.) (1945)	1,996	2,155	2,073	1,000,320	483	46,780	22.57	47,988	3,047 [5]	68,836	87,107	42.02	8.40	.....	.....	.....	(16
17)	Tottenham (V.)	546	561	478	248,588	520	12,047	25.20	12,385	1,136	9,489	9,489	19.85	3.97	.....	.....	.....	(17
18)	Tweed (V.)	1,247	1,343	1,250	578,732	463	31,147	24.92	31,864	4,983	8,371	61,628 [23]	49.30	9.86	.....	.....	8,449 [24]	(18
19)	Uxbridge (T.)	1,506	1,406	1,490	675,516	453	34,593	23.22	34,426	820 [6]	26,455	63,913	42.89	8.57	.....	.....	2,799	(19
20)	Vankleek Hill (T.)	1,295	1,435	1,350	542,675	402	29,518	21.86	28,181	1,934	.....	26,165	19.38	3.87	3,691	2.73	.....	(20
21)	Victoria Harbour (V.)	1,171	1,026	937	223,189	238	11,767	12.56	12,256	2,205 [14]	.....	.....	.....	.....	.....	.....	.....	(21
22)	Waterdown (V.)	924	910	1,012	585,151	578	24,864	24.57	22,748	1,779	42,624	48,365	47.79	9.55	.....	.....	.....	(22
23)	Waterford (V.)	1,168	1,342	1,417	778,238	549	30,444	21.48	30,408	909	852	32,667	23.05	4.61	.....	.....	.....	(23
24)	Watford (V.)	956	1,076	1,000	528,800	529	24,807	24.81	24,700	100	12,563	16,279	16.28	3.25	.....	.....	.....	(24
25)	Webbwood (T.)	468	415	398	114,784	288	5,991	15.05	4,583	[8]	.....	.....	.....	.....	.....	.....	.....	(25
26)	Wellington (V.)	900	1,036	980	771,409	787	19,536	19.93	19,560	83	1,532	48,454	49.44	9.88	.....	.....	.....	(26
27)	West Lorne (V.)	814	728	810	381,470	471	16,818	20.76	16,818 [18]	1,394	105,576	108,028	133.37	26.67	.....	.....	.....	(27
28)	Westport (V.)	737	726	672	340,235	506	11,853	17.64	12,715	2,487	[22]	[22]	.....	.....	.....	.....	.....	(28
29)	Wheatley (V.)	724	785	832	411,915	495	20,115	24.18	20,038	1,855	151,307	154,285	18.54	37.08	.....	.....	.....	(29
30)	Wiarton (T.)	1,949	1,749	1,746	681,477	390	31,823	21.48	32,018	439	28,125	40,002	22.91	4.58	.....	.....	300	(30
31)	Winchester (V.)	963	1,049	1,000	784,882	785	25,323	25.32	25,201	485	.....	30,296 [26]	30.30	6.05	.....	.....	.....	(31
32)	Woodbridge (V.)	744	1,044	1,212	491,050	405	23,905	19.72	23,546	687 [21]	21,700	30,300	25.00	5.00	.....	.....	25,000	(32
33)	Woodville (V.)	414	394	385	188,029	488	6,769	17.58	6,756	623	.....	13,061 [12]	33.92	6.78	.....	.....	.....	(33
34)	Wyoming (V.)	482	523	637	160,647	252	9,976	15.66	9,919	322 [20]	.....	.....	.....	.....	.....	.....	.....	(34

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA (b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA
(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

(V.) Town.
(T.) Village.
(2) Tax arrears of $12,063 fully covered by reserve. In addition, tax sale lands of $53,120, against which reserve totals $47,881.
(5) Total tax arrears of $3,193 and tax sale lands of $1,569, less reserve of $1,715.
(6) After deducting reserve of $3,055.
(8) Tax arrears of $3,075 fully covered by reserve.
(10) Includes assumed by Township of Hallowell, $11,459, and Township of Hillier, $15,591 (1945).
(12) Total school debt, of which 68.2% is assumed by other municipalities.
(14) After deducting reserve of $603.
(15) After deducting reserve of $2,000.
(16) After deducting reserve of $79.
(17) Collections used.
(18) Levy used.
(19) After deducting reserve of $208.
(20) After deducting reserve of $396.
(21) After deducting reserve of $1,200.
(22) Payment of $6,276 Ontario Hydro-Electric Commission guaranteed.
(23) Includes an indeterminable amount of waterworks debt in addition to amount shown as utility debt.
(24) Includes $7,000 of debentures issued but not sold.
(25) Ontario Housing Commission.
(26) Does not include $105 assumed by Township of Winchester.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
(Information from official and other reliable sources, but not guaranteed)

	MUNICIPALITY	POPULATION: Dominion Census 1931	POPULATION: Dominion Census 1941	POPULATION: Municipality's Report 1946	ASSESSED VALUE FOR TAXATION (a): Amount	ASSESSED VALUE FOR TAXATION (a): Per Capita	TAXES LEVIED: Amount	TAXES LEVIED: Per Capita	TAX COLLECTIONS: Amount	TAX ARREARS: Amount	GROSS DEBENTURE DEBT (b): Public Utilities Only: Amount	GROSS DEBENTURE DEBT (b): Total (Including Schools and Public Utilities): Amount	GROSS DEBENTURE DEBT (b): Total (Including Schools and Public Utilities): Per Capita	Relation of Gross Debenture Debt to Standard Assessment (c)	SINKING FUNDS ON HAND: Amount	SINKING FUNDS ON HAND: Per Capita	BANK LOANS OUTSTANDING: Amount	
					$	$	$	$	$	$	$	$	$	%	$	$	$	
	NEW BRUNSWICK (Towns)																	
1)	Grand Falls	1,557	1,806	2,200	1,421,150	646	20,015	9.09	18,231	7,122 [21]	97,000	136,000	61.82	12.4	23,055	10.48	16,484	(1
2)	Hartland	907	847	1,200*	548,000	457	26,000	21.66	25,122	3,181	2,250	74,250	61.87	12.4	.....	.....	.....	(2
3)	Marysville	1,512	1,651	1,651 [1]	575,275	348	40,360	24.44	40,139	5,992 [23]	.....	56,000	33.92	6.8	.....	.....	.....	(3
4)	Milltown	1,735	1,876	1,860	957,000	514	63,017	33.88	61,028	4,880 [20]	.....	187,500	100.81	20.2	103,123	55.44	.....	(4
5)	Port Elgin (V.)	737	681	800	198,400	248	11,531	14.41	11,490	876	.....	9,500	11.87	2.4	6,000	7.50	.....	(5
6)	Rothesay (V.)	515	529	529 [1]	858,100	1,621	22,642	42.28	21,971	2,572 [19]	.....	60,000	113.42	22.7	34,616	65.44	.....	(6
7)	St. Andrews	1,207	1,167	1,167 [1]	1,259,450	1,079	46,746	40.06	46,844	10,106 [3]	80,000*	207,500	177.81	35.6	99,121	84.94	.....	(7
8)	St. George	1,087	1,169	1,169 [1]	411,460	352	28,150	24.08	27,295	8,494 [2]	.....	11,100	9.49	1.89	.....	.....	.....	(8
9)	St. Leonard	952	1,095	1,300	268,700	207	21,433	16.49	23,224	4,403 [22]	13,500	55,700	42.85	8.6	660	.51	9,000	(9
10)	Shediac	1,883	2,147	.....	*See pages 29 to 31*		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	(10
11)	Sunny Brae	1,364	1,368	1,368 [1]	731,530	535	28,233	20.64	28,909	17,137	123,000*	178,500	130.48	26.1	23,742	17.36	.....	(11
	NOVA SCOTIA (Towns)																	
12)	Annapolis Royal	739	782	1,000*	387,244	387	25,587	25.59	24,663	4,704 [5]	27,500	86,200 [4]	86.20	17.2	54,788	54.79	6,141	(12
13)	Antigonish	1,764	2,157	.....	*See pages 29 to 31*		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	(13
14)	Berwick	837	962	941*	358,305	381	20,073	48.52	20,071	2,369 [7]	6,000	23,000	24.44	4.9	.....	.....	.....	(14
15)	Bridgetown	1,126	1,020	996*	423,250	425	25,966	26.07	26,135	36 [8]	.....	72,300	72.59	14.5	31,020	31.14	5,662	(15
16)	Canso	1,575	1,418	1,400*	293,795	210	27,654	19.75	27,406	13,120 [9]	35,000	59,000	42.14	8.4	37,950	27.11	12,025	(16
17)	Clarke's Harbour	907	887	975*	207,385	213	14,750	15.13	14,918	1,132 [10]	.....	7,700	7.90	1.6	2,339	2.39	855	(17
18)	Digby	1,412	1,657	2,200*	969,670	441	55,991	25.45	54,163	1,618 [11]	68,600	164,850	74.93	15.0	76,138	34.61	.....	(18
19)	Hantsport	713	907	1,200*	480,075	400	25,747	21.45	25,775	448 [12]	31,400	57,100	47.58	9.5	19,155	15.96	1,900	(19
20)	Joggins (1945)	1,000	1,109	1,109*	84,900	76	8,030	7.24	8,357	6,130	.....	7,000	6.31	1.3	310	.28	523	(20
21)	Lockeport	973	1,084	1,084*	394,740	364	21,504	19.84	22,278	7,452 [6]	.....	23,000	21.22	4.2	3,974	3.67	.....	(21
22)	Louisburg (1945)	971	1,012	1,012*	267,660	264	17,584	17.38	17,543	13,702	9,000	9,000	8.89	1.8	8,972	8.86	726	(22
23)	Mahone Bay	1,065	1,025	1,025*	262,305	256	22,550	22.00	21,486	1,542 [13]	13,000	59,900	58.44	11.7	33,391	32.58	.....	(23
24)	Middleton	904	1,172	1,350*	488,760	362	33,594	24.88	33,161	2,055 [14]	29,000	198,700	147.18	29.4	121,491	89.99	4,548	(24
25)	Mulgrave (1945)	975	1,057	1,043*	372,800	357	17,630	16.90	17,851	6,103	2,500	4,400	4.22	.8	3,370	3.23	.....	(25
26)	Oxford	1,133	1,297	1,285*	431,105	335	24,828	19.32	24,843	3,645	8,700	41,800	32.53	6.5	11,359	8.84	1,527	(26
27)	Port Hawkesbury (1945)	1,011	1,031	1,031*	298,130	289	14,830	14.38	15,560	7,145	17,500	37,000	35.88	7.2	12,938	12.55	.....	(27
28)	Port Hood	626	647	.....	*Town dissolved—did not operate in 1946*		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	(28
29)	Shelburne	1,474	1,605	1,800*	846,235	470	37,056	20.59	36,407	4,968 [15]	5,000	50,250	27.92	5.6	25,993	14.44	.....	(29
30)	Stewiacke	803	961	960*	298,432	311	14,075	14.66	13,926	172 [16]	.....	6,500	6.77	1.4	.....	.....	.....	(30
31)	Wedgeport	1,294	1,327	1,400*	119,155	85	10,894	7.78	10,583	3,210 [17]	.....	.....	.....	.....	.....	.....	.....	(31
32)	Wolfville	1,818	1,944	2,200*	831,803	378	55,004	25.00	55,837	[18]	141,000	241,600	109.82	22.0	37,812	17.19	.....	(32
	PRINCE EDWARD ISLAND¶ (Towns)																	
33)	Alberton	590	554	541	324,385	600	1,781*m*	3.29	1,803	803	.....	3,200	5.91	1.2	673	1.24	.....	(33
34)	Georgetown	812	769	769	137,720	179	?	.....	1,385	130	.....	2,641	3.43	.7	361	.47	.....	(34
35)	Kensington	612	767	820	598,875	730	?	.....	6,768	592	.....	2,000	2.44	.5	1,738	2.12	.....	(35
36)	Montague (1945)	803	769	769 [1]	370,800	482	4,275	5.56	3,575	699	.....	7,600	9.88	2.0	.....	.....	.....	(36
37)	Souris	1,063	1,114	1,000**	359,650	360	4,340	4.34	5,036	5,485	10,000	11,000	11.00	2.2	9,513*e*	9.51	.....	(37

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA (b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA
(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

(V.) Village.
* Information as at December 31, 1945.
** 1944 information.
¶ Statistics of Prince Edward Island towns do not include school taxes.
(*e*) Estimated.
(*m*) Municipal only.
(1) Population not reported. 1941 census population used for per capita figures.
(2) After deducting reserve of $1,156.
(3) After deducting reserve of $11,000.
(4) In addition, $34,335 (1945) advanced by the Dept. of Finance, Ottawa, for school construction.
(5) After deducting reserve of $1,125.
(6) After deducting reserve of $2,858.
(7) After deducting reserve of $269.
(8) After deducting reserve of $426.
(9) After deducting reserve of $473.
(10) After deducting reserve of $353.
(11) After deducting reserve of $2,475.
(12) After deducting reserve of $1,125.
(13) After deducting reserve of $329.
(14) After deducting reserve of $2,497.
(15) After deducting reserve of $50.
(16) After deducting reserve of $898.
(17) After deducting reserve of $3,575.
(18) Arrears of $1,867 fully reserved.
(19) After deducting reserve of $505.
(20) After deducting reserve of $3,906.
(21) After deducting reserve of $6,825.
(22) After deducting reserve of $6,184.
(23) After deducting reserve of $1,808.

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Sample

FINANCIAL STATISTICS OF CANADIAN GOVERNMENTS

Note: Information from Auditor's report. Analyses not guaranteed.

Note: Refer. page 20, note 35 1947 edition. Special release since information not available when pages 20, 21, 22 published.

(1) Municipality Sandwich East Township, Ont.

(2) Date of information 31/12/46

(3) Population 10,701

(4) Assessment against which taxes levied
(a) Amount $2,892,366 (1) (b) Per Capita $270

(5) Taxes levied: $156,615 (b) Per Capita $14.63

(6) Taxes collected during year 1946

(a) Current	(b) Arrears	(c) Total	(d) % 1946 Levy
$131,836	$23,682	$155,518	99.3

(7) Current levy uncollected

(a) Amount	(b) Per Capita	(c) % 1946 Levy
$22,551	$2.11	14.40

(8) Tax Arrears as at

(a) Amount	(b) Reserve	(c) Net Arrears	(d) Per Capita
$48,162 (2)	$48,158	$4.00	-

(9) Tax Sale Lands and Certificates

(a) Amount	(b) Reserve	(c) Net Arrears	(d) Per Capita

(10)

(a) Current Revenue	(b) Current Expenditure	(c) Operating Deficit
$194,482	$194,976	$494

(11) Debenture Indebtedness - Unmatured

	Amount $	Sinking Funds $	Net Debt $
A. General			
1. Schools (other than Separate). . .	3,300	---	
2. Separate Schools			
3. Local Improvements			
a. Owners			
b. Municipality			
c. All Other	1,373,999 (3)		
4. Total			
5. Per Capita			
B. Utilities			
1. Waterworks			
2. Electric Light			
3. St. Rly. & Bus			
4. Housing			
5. Others (Gas)			
6. Total Utilities			
7. Per Capita			
C. GRAND TOTAL (Gross Debt).	1,377,299(4)	3,192	1,374,107
1. Per Capita	128.71	.30	128.41
2. Relation Gross Debenture Debt to Standard Assessment	12.87%		

(12) Floating Debt
1. In anticipation of issuing debentures - Nil
2. Temporary - Including bank loans etc. - Nil

(13) Results of Operation - Utilities
1. Waterworks . . . . . 4,713 (s) after debt and depreciation
2. Electric Light & Power
3. St. Rly. & Bus
4. Housing
5. Others (Gas)

(H.O. Taylor) Statistician
Citizens' Research Institute of Canada,
137 Wellington St. W., Toronto 1.

(1) Includes $18,065 Business tax.
(2) Includes $17,078 tax sale lands.
(3) Tile drain loans of $72 not included. Waterworks included.
(4) Debenture and other capital liabilities of municipality refunded by approval Ontario Municipal Board dated December 23, 1946. Callable, Bearer, 2% Refunding Debentures dated 31/12-45, maturing 31/12/85.

FINANCIAL STATISTICS OF CANADIAN GOVERNMENTS

Note: Information from Auditor's report. Analyses not guaranteed.

Note: School information not available.

(1) Municipality La Tuque Town, P.Q.

(2) Date of information 30/4/47

(3) Population 10,000

(4) Assessment against which taxes levied
(a) Amount $16,654,629 (b) Per Capita $1,665

(5) Taxes levied:
(a) Amount $191,770 (b) Per Capita $19.18

(6) Taxes collected during year 1946

(a) Current	(b) Arrears	(c) Total	(d) % 1946 Levy
?	?	$191,863	100.5

(7) Current levy uncollected

(a) Amount	(b) Per Capita	(c) % 1946 Levy
	?	?

(8) Tax Arrears as at

(a) Amount	(b) Reserve	(c) Net Arrears	(d) Per Capita
$10,246 (4)	(1)	$10,246	$1.02

(9) Tax Sale Lands and Certificates

(a) Amount	(b) Reserve	(c) Net Arrears	(d) Per Capita
$7,123	-	$7,123	.71

(10)

(a) Current Revenue	(b) Current Expenditure	(c) Operating Surplus
$236,174 (3)	$235,601	$573

(11) Debenture Indebtedness - Unmatured

	Amount $	Sinking Funds $	Net Debt $	
A. General				
1. Schools (other than Separate)				
2. Separate Schools				
3. Local Improvements				
a. Owners				
b. Municipality				
c. All Other	$294,020	---	$294,020	
4. Total	294,020	-	294,020	Net General
5. Per Capita	29.40	-	29.40	
B. Utilities				
1. Waterworks	255,180			
2. Electric Light				
3. St. Rly. & Bus				
4. Housing				
5. Others (Gas				
6. Total Utilities	$255,180	-	$255,180	
7. Per Capita	25.52		25.52	
C. GRAND TOTAL (Gross Debt)	549,200		549,200	
1. Per Capita	54.92		54.92	
2. Relation Gross Debenture Debt to Standard Assessment	5.5%			

(12) Floating Debt
1. In Anticipation of issuing debentures Nil
2. Temporary - Including bank loans, etc. $3,012

(13) Results of Operation - Utilities
1. Waterworks $2,430 (s) after depreciation and debt
2. Electric Light & Power
3. St Rly. & Bus
4. Housing
5. Others (Gas)

(1) General reserve includes allowance for water accounts.
(2) Reserve of $4,192 includes allowance for doubtful water accounts.
(3) Including waterworks operation.
(4) Increase of arrears over previous year probably due to taxes brought back from tax sales.

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FINANCIAL STATISTICS OF CANADIAN GOVERNMENTS

Note: Information from Auditor's report. Analyses not guaranteed.

Note: Catholic and Protestant School information for year ended 30/6/46.

(1) Municipality La Tuque Town, P. Q.

(2) Date of information 30/4/46

(3) Population 10,000

(4) Assessment against which taxes levied
(a) Amount $16,525,025 (City) (b) Per Capita $1,652
Catholic $16,424,495
Prot. 167,698 (1944)

(5) Taxes levied:
(a) Amount City $202,711 (b) Per capita
Schools 141,210 $343,921 $34.39

(6) Taxes collected during year 1946

(a) Current	(b) Arrears	(c) Total		(d) % 1946 Levy
City $197,494	$4,168	$201,662		
Schools		141,675	$343,337	98.3

(7) Current levy uncollected

(a) Amount	(b) Per Capita	(c) % 1946 Levy
City $5,217	.52	2.57

(8) Tax Arrears as at

(a) Amount	(b) Reserve	(c) Net Arrears		(d) Per Capita
City $8,553	(1)	$8,553		
Schools 4,236	-	4,236	$12,789	1.28

(9) Tax Sale Lands and Certificates

(a) Amount	(b) Reserve	(c) Net Arrears	(d) Per Capita
$7,197	-	$7,197	.72

(10)

(a) Current Revenue	(b) Current Expenditure	(c) Operating Deficit
$222,386 (3)	$233,193	$10,807

(11) Debenture Indebtedness - Unmatured

	Amount	Sinking Funds	Net Debt	
	$	$	$	
A. General				
1. Schools (Protestant)	5,000	-	5,000	
2. Catholic Schools	145,200		145,200	
3. Local Improvements				
a. Owners				
b. Municipality				
c. All Other	321,078	-	321,078	
4. Total	471,278	-	471,278	(Net General)
5. Per Capita	47.13		47.13	
B. Utilities				
1. Waterworks	265,222			
2. Electric Light				
3. St. Rly. & Bus				
4. Housing				
5. Others (Gas)				
6. Total Utilities	265,222	-	265,222	
7. Per Capita	26.52		26.52	
C. GRAND TOTAL (Gross Debt)	736,500	-	736,500	
1. Per Capita	73.65		73.65	
2. Relation Gross Debenture Debt to Standard Assessment	7.4%			

(12) Floating Debt
1. In anticipation of issuing debentures - Nil
2. Temporary - Including bank loans etc. - Nil

(13) Results of Operation - Utilities
1. Waterworks $ 4,582 (s) after depreciation and debt.
2. Electric Light & Power
3. St. Rly. & Bus
4. Housing
5. Others (Gas)

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(1) Reserve of $3,319 includes reserve for doubtful water accounts

(3) Including water operation.

FINANCIAL STATISTICS OF CANADIAN GOVERNMENTS

Note: Information from Auditor's report. Analyses not guaranteed.

Note: Catholic School information for fiscal year ended 30/6/45, Protestant 30/6/44 being most recent information available at time of publishing.

(1) Municipality Levis City, P.Q.

(2) Date of information 30/4-46

(3) Population 13,200

(4) Assessment against which taxes levied
(a) Amount City $6,103,751
Catholic 4,727,550
Protestant 183,760
(b) Per Capita $462

(5) Taxes levied:
(a) Amount City $177,027 (1)
Schools 34,840 $211,867
(b) Per capita $16.05

(6) Taxes collected during year 1946

(a) Current	(b) Arrears	(c) Total	(d) % 1946 Levy
City $154,772 (2)	$24,234	$179,006	
		37,862 216,868	102.4

(7) Current levy uncollected

(a) Amount	(b) Per Capita	(c) % 1946 Levy
?		

(8) Tax Arrears as at

(a) Amount	(b) Reserve	(c) Net Arrears	(d) Per Capita
City $24,982	$13,277	$21,705	
School 1,729	--	1,729 $23,434	$1.77

(9) Tax Sale Lands and Certificates

(a) Amount	(b) Reserve	(c) Net Arrears	(d) Per Capita
$55,714	$31,137	$24,577	$1,77

(10)

(a) Current Revenue	(b) Current Expenditure	(c) Operating Surplus
$312,486 (3)	$292,288 (3)	$20,198

(11) Debenture Indebtedness - Unmatured

	Amount $	Sinking Funds $	Net Debt $	
A. General				
1. Schools (Protestant)	Nil			
2. Catholic School	49,600	-	49,600	
3. Local Improvements				
a. Owners				
b. Municipality				
c. All Other	284,654	-	284,654	
4. Total	334,254		334,254	(Net General)
5. Per Capita	25.32		25.32	
B. Utilities				
1. Waterworks	444,546			
2. Electric Light				
3. St. Rly. & Bus				
4. Housing				
5. Others (Gas)				
6. Total Utilities	444,546	-	444,546	
7. Per Capita	33.78		33.78	
C. GRAND TOTAL (Gross Debt)	778,800	-	778,800	(Net Total)
1. Per Capita	59.00		59.00	
2. Relation Gross Debenture Debt to Standard Assessment	5.9%			

(12) Floating Debt.
1. In anticipation of issuing debentures - Nil
2. Temporary - Including bank loans etc. - Nil

(13) Results of Operation - Utilities
1. Waterworks 16,458 (s) after debt and depreciation
2. Electric Light & Power
3. St. Rly. & Bus
4. Housing
5. Others (Gas)

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(1) Includes Realty, Business Location and Sales.
(2) Estimated. (3) Waterworks included.

(1) General Fund (2) Includes all schools $336507. (3) Includes business, sales(Montreal) Income and Amusement(4) Estimated, school levy figures used,

FINANCIAL STATISTICS OF CANADIAN GOVERNMENTS

Note: All school figures for year ended 30/6/46. Catholic Schools: St. Viateur and Ste. Madeleine. School taxes levied and collected by city and included under headings.

(1) Municipality Outremont City, P.Q.

(2) Date of Information 31/12/46

(3) Population 31575

(4) Assessment against which taxes levied
(a) Amount City $37944,942 (b) Per capita $1202
Protestant 13,366,191 Catholic: St. Viateur $11,960,103 Ste.Madeleine$7443,182

(5) Taxes levied: Realty $1,069,926 (2)
(a) Amount other taxes 259,252 (3) (b) Per capita
$1,329,178 $42.09

(5) Ste. Madeleine debt $228,800. No sinking funds.

(6) Taxes collected during year 1946

(a) Current	(b) Arrears	(c) Total	(d) % 1946 Levy
$1,267,399(4)	$69,923	$1332,322	100.2

(7) Current levy uncollected

(a) Amount	(b) Per Capita	(c) % 1946 Levy
$61,779	$1.96	4.65

(8) Tax Arrears as at

(a) Amount	(b) Reserve	(c) Net Arrears	(d) Per Capita
$95578	$11,438	$84140	$2.66

(9) Tax Sale Lands and Certificates

(a) Amount	(b) Reserve	(c) Net Arrears	(d) Per Capita
$28888	$28,887	$1.00	-

(10)

(a) Current Revenue	(b) Current Expenditure	(c) Operating Surplus
$1,436,428 (1)	$1,429,899 (1)	$7029.

(11) Debenture Indebtedness - Unmatured

	Amount $	Sinking Funds $	Net Debt $	
A. General				
1. Protestant (1945)	595.621	296.382	299.239	
2. Ste. Madeleine & St.Viateur(5)	879.174	58.695	820.479	
3. Local Improvements				
(a) Owners				
(b) Municipality				
(c) All Other	2757.000	941.143	1815.857	
4. Total	4231.795	1296.220	2935.575	(Net General)
5. Per Capita	134.02	41.05	92.97	
B. Utilities				
1. Waterworks				
2. Electric Light				
3. St. Rly. & Bus				
4. Housing				
5. Others (Gas)				
6. Total Utilities				
7. Per Capita				
C. GRAND TOTAL (Gross Debt)	4231795	1296220	2935575	(Net Total)
1. Per Capita	134.02	41.05	92.97	
2. Relation Gross Debenture Debt to Standard Assessment	13.4%			

(12) Floating Debt
1. In anticipation of issuing debentures Nil
2. Temporary - Including bank loans etc. Nil

(13) Results of Operation - Utilities
1. Waterworks
2. Electric Light & Power
3. St. Rly. & Bus
4. Housing
5. Others (Gas)

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FINANCIAL STATISTICS OF CANADIAN GOVERNMENTS

Note: Information from Auditor's report. Analyses not guaranteed.

Note: School Taxes of $1,335,795 levied and collected by city. Levy includes above amount. Complete school information not available. That included is for 30/6/46.

(1) Municipality Quebec City, P.Q.

(2) Date of information 30/4/46

(3) Population 186,615

(4) Assessment against which taxes levied
(a) Amount $124,177,269 (b) Per Capita $665

(5) Taxes levied:
(a) Amount $ 5,474,903 (Per Capita $29.34

(6) Taxes collected during year 1946

(a) Current	(b) Arrears	(c) Total	(d) % 1946 Levy
$5,021,643 (3)	$934,015	$5,955,658	108.8

(7) Current levy uncollected

(a) Amount	(b) Per Capita	(c) % 1946 Levy
$453,260	$2.43	8.27

(8) Tax Arrears as at

(a) Amount	(b) Reserve	(c) Net Arrears	(d) Per Capita
$1,113,041	$347,746	$765,295	$4.10

(9) Tax Sale Lands and Certificates

(a) Amount	(b) Reserve	(c) Net Arrears	(d) Per Capita
$80,183	$38,432	$41,751	.22

(10)

(a) Current Revenue	(b) Current Expenditure	(c) Operating Deficit
$5,639,875 (1)	$5,490,684 (1)	$149,191

(11) Debenture Indebtedness - Unmatured

	Amount	Sinking Funds	Net Debt
	$	$	$
A. General			
1. Schools (other than Separate)	45,000	45,000	---
2. Separate Schools (Catholic)	6,968,100	2,869,701	4,098,399
3. Local Improvements			
a. Owners			
b. Municipality			
c. All Other	33,001,329	(2) 7,847,287	25,154,042
4. Total	40,014,429	10,761,988	29,252,441
5. Per Capita	214.42	57.66	156.76
B. Utilities			
1. Waterworks	Not available		
2. Electric Light			
3. St. Rly. & Bus			
4. Housing	923,100	--	923,100
5. Others (Gas)			
6. Total Utilities	923,100		923,100
7. Per Capita	4.95		4.95
C. GRAND TOTAL (Gross Debt)	40,937,529	10,761,988	30,175,541
1. Per Capita	219.37	57.66	161.71
2. Relation GrossDebenture Debt to Standard Assessment	21.9%		

(12) Floating Debt
1. In anticipation ofissuing debentures $948,000 works projects.
2. Temporary - Including bank loans etc.$1,022,530.

(13) Results of Operation - Utilities
1. Waterworks $719,638 (s) (Before debt and depreciation charges)
2. Electric Light & Power
3. St. Rly. & Bus
4. Housing 55,771 D
5. Others (Prov. Exh.) 22,646 (s)

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(1) Includes waterworks revenue $936,441, expenditure (operation only) $216,803.
(2) Does not include $7,013,100 school guaranty against which sinking funds of $2,914,701, nor mortgage payable Dom. Govt. $29,730. Debt to be cancelled when deed is signed by both parties, nor disputed claims of Dom. Govt. for relief works $680,462.
(3) Estimated.

FINANCIAL STATISTICS OF CANADIAN GOVERNMENTS

Note: Information from Auditor's report. Analyses not guaranteed.

Note: City levy of taxes for schools $1,375,901 included in tax levy. Collection of School taxes included in total collection. Schools debt now a liability of the Province under Ch. 21, 10. Geo. VI, "An Acto to Insure the Progress of Education." complete School information not available.

(1) Municipality Quebec City, P.Q.

(2) Date of Information 30/4/47

(3) Population 186,615 (2)

(4) Assessment against which taxes levied
(a) Amount — City $120,521,547 (1)
(b) Per Capita — $646

(5) Taxes levied:
(a) Amount — City $5,912,701 (3)
(b) Per Capita — $31.68

(6) Taxes collected during year 1946

(a) Current	(b) Arrears	(c) Total	(d) % 1946 Levy
City $5,446,948 (4)	$648,350	$6,094,298	103.1

(7) Current levy uncollected

(a) Amount	(b) Per Capita	(c) % 1946 Levy
City $466,753	$2.50	7.89

(8) Tax Arrears as at

(a) Amount	(b) Reserve	(c) Net Arrears	(d) Per Capita
City $400,160	$245,564	$654,596	$3.51

(9) Tax Sale Lands and Certificates

(a) Amount	(b) Reserve	(c) Net Arrears	(d) Per Capita
$80,990	39,372	$41,617	.22

(10)

(a) Current Revenue	(b) Current Expenditure	(c) Operating Surplus
$6,133,073 (5)	$6,067,204	$65,869

(11) Debenture Indebtedness - Unmatured

	Amount $	Sinking Funds $	Net Debt $
A. General			
1. Schools)other than Separate) . . .	See note above		
2. Separate Schools	" " "		
3. Local Improvements			
a. Owners			
b. Municipality			
c. All Other	34,553,216	8,470,019	26,083,197
4. Total	34,553,216	8,470,019	26,083,197
5. Per Capita	185.16	45.38	139.78
B. Utilities			
1. Waterworks	not available		
2. Electric Light			
3. St. Rly. & Bus			
4. Housing	874,800		874,800
5. Others (Gas)			
6. Total Utilities	874,800	--	874,800
7. Per Capita	4.69		4.69
C. GRAND TOTAL (Gross Debt)	35,428,016 (6)	8,470,019	26,957,997
1. Per Capita	189.85	45.38	144.47
2. Relation Gross Debenture Debt to Standard Assessment	18.98%		

(12) Floating Debt
1. In anticipation of issuing debentures
2. Temporary - Including bank loans, etc.

(13) Results of Operation - Utilities
1. Waterworks . . . . . $712,277 (s) Before deducting depreciation allowances and debt charges.
2. Electric Light & Power
3. St. Rly. & Bus
4. Housing
5. Others (Gas)

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(1) Does not include properties partially assessed amounting to $14,699,430. (2) 1946 information.
(3) Including Business, Sales and City's share of Amusement Taxes.
(4) Estimated. (5) General Section, includes waterworks.
(6) Permanent stock included. Does not include disputed claims of Dom. Gov. for relief works $680,462 nor contingent liabilities through guarantee of Catholic School Commission debentures $3,941,067 after deducting sinking funds, nor mortgage and accrued interest payable St. Malo Shops $403,704.

FINANCIAL STATISTICS OF CANADIAN GOVERNMENTS

NOTE: All Catholic School information for year ended 30/6/46. Protestant 30/6/46. Latest available.

(1) Municipality ROUYN, Town, P.Q.

(2) Date of information 31/12/46

(3) Population 10,810

(4) Assessment against which taxes levied
(a) Amount - City - Rouyn - $5,902,877 (1945) (b) Per capita $546
Catholic $3,316,325 Prot. $1,528,251

(5) Taxes levied:

(a) Amount	$162,253		Per Capita
Schools	71,608	$233,861	$21.63

(6) Taxes collected during year 1946

(a) Current	(b) Arrears	(c) Total		(d) % 1946 Levy
City		177,032		
Schools		83,711	$260,743	111.5

(7) Current levy uncollected

	(a) Amount	(b) Per Capita	(c) % 1946 Levy
City	$25,829	$2.39	15.9%

(8) Tax Arrears as at

	(a) Amount	(b) Reserve	(c) Net Arrears		(d) Per Capita
Rouyn	$50,846	$3471 (1)	$47,375		
Schools	38,631		38,631	$86,006	$7.96

(9) Tax Sale Lands and Certificates

(a) Amount	(b) Reserve	(c) Net Arrears	(d) Per Capita
$18,884	-	$18,884	$1.75

(10)

(a) Current Revenue	(b) Current Expenditure	(c) Operating Surplus
$173,931. (3)	$160,796. (3)	$13,134.

(11) Debenture Indebtedness - Unmatured

	Amount	Sinking Funds	Net Debt
	$	$	$
A. General			
1. Schools (Protestant)	10,100		
2. Schools Catholic	138,600		
3. Local Improvements			
a. Owners			
b. Municipality			
c. All Other	626,624	-	
4. Total	775,324	-	775,324 (Net Gen'l)
5. Per Capita	71.72		71.72
B. Utilities			
1. Waterworks	260,225		
2. Electric Light			
3. St. Rly. & Bux			
4. Housing			
5. Others (Gas			
6. Total Utilities	260,225		260,225
7. Per Capita	24.07		24.07
C. GRAND TOTAL (Gross Debt)	1,035,549	-	1,035,549 (Net Total)
1. Per Capita	95.79		95.79
2. Relation Gross Debenture Debt to Standard Assessment	9.6%		

(12) Floating Debt
1. In anticipation of issuing debentures
2. Temporary - Including bank loans etc. $30,000 (2)

(13) Results of Operation - Utilities
1. Waterworks $9495 (S) (After debt charges)
2. Electric Light & Power
3. St. Rly. & Bus
4. Housing
5. Others (Gas)

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(1) General allowance of $11,262 including water & discounts receivable not deducted
(2) Includes $10,000 Catholic School
(3) Not including waterworks
(4) Estimated

FINANCIAL STATISTICS OF CANADIAN GOVERNMENTS

NOTE: Information from Auditor's report. Analyses not guaranteed.

(1) Municipality Three Rivers City, P.Q.

(2) Date of information 31/12/46

(3) Population 47,500

(4) Assessment against which taxes levied
(a) Amount City $55,596,115 (2) (b) Per Capita $1,170
Catholic $49,486,535 Prot. $648,320 (6)

(5) Taxes levied: Realty
(a) Amount City $1,604.762 (3) (b) Per Capita $52.57
Schools 489,074 (4) $2,093,836
Other Taxes 403,170 (5) $2,497.006

(6) Taxes collected during year 1946

(a) Current	(b) Arrears	(c) Total	(d) % 1946 Levy
City & School $1,872,426	$133,374	$2,005,800	80.3

(7) Current levy uncollected

(a) Amount	(b) Per Capita	(c) % 1946 Levy
City & Schools $624,580	$13.15	25.01

(8) Tax Arrears as at

(a) Amount	(b) Reserve	(c) Net Arrears	(d) Per Capita
$1,659,272 (1)	$855,976	$803,296	$16.91

(9) Tax Sale Lands and Certificates

(a) Amount	(b) Reserve	(c) Net Arrears	(d) Per Capita

(10) (a) Current Revenue $3,169,201 (b) Current Expenditure $2,966,556 (c) Operating Surplus $202,645
Consolidated statement including schools and results of operation of utilities.

(11) Debenture Indebtedness - Unmatured

	Amount $	Sinking Funds $	Net Debt $
A. General	-	-	-
1. Protestant (30/6-46)			
2. Catholic School	$1,759,500	$134,006	$1,625,494
3. Local Improvements			
a. Owners	4,100,900	376,598	3,724,302
b. Municipality			
c. All Other	3,749,600	1,287,353	2,462,247
4. Total	9,610,000	1,797,957	7,812,043
5. Per Capita	202,31	37.85	164.46
B. Utilities			
1. Waterworks	914,100	165,463	748,637
2. Electric Light			
3. St. Rly. & Bus			
4. Housing			
5. Others (Ferry)	68,100	--	68,100
6. Total Utilities	982,200	165,463	816,737
7. Per Capita	20.68	3.48	17.20
C. GRAND TOTAL (Gross Debt)	10,592,200	1,963,420	8,628,780
1. Per Capita	222.99	41.33	181.66
2. Relation Gross Debenture Debt to Standard Assessment	22.30%		

(12) Floating Debt
1. In anticipation of issuing debentures Nil
2. Temporary - Including bank loans etc. City $150,000, Catholic School $160,000

(13) Results of Operation - Utilities
1. Waterworks Rev. $287,414 Exp. $308,804 Deficit $21,390 (after depreciation & debt)
2. Electric Light & Power
3. St. Rly. & Bus
4. Exhibition: Rev. $72,094 Exp. $94,579 Deficit $22,482
5. Others (Ferry): Rev. $195,196. Exp. $170,554 Surplus $24,642

NOTE: School taxes levied and collected by City. Catholic School information 30/6/46. Protestant, other than for taxes levied and collected, 30/6/44.

(1) Includes $247,503 consolidated taxes.

(2) Including $26,781,700 contested valuation. $1,365,491 temporarily exempt excluded.

(3) Includes special taxes $893,744.

(4) School collections in absence of levy.

(5) Other Taxes includes Business $113,319, Amusement $216.14 (City's Share), Sales Tax $223,442

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FINANCIAL STATISTICS OF CANADIAN GOVERNMENTS

Note: Information from Auditor's report. Analyses not guaranteed.

Note: Protestant School and available Catholic School information for year ended 30/6/46. All school taxes collected by city.

(1) Municipality Verdun City, P.Q.

(2) Date of information 31/12/46

(3) Population 75,081

(4) Assessment against which taxes levied
(a) Amount City $48,353,860 (b) Per Capita $644
Protestant 12,038,420 (1)

(5) Taxes levied:
(a) Amount City 1,541,799 (2) (b) Per capita
Schools 484,232 $2,026,031 $26.98

(6) Taxes collected during year 1946

(a) Current	(b) Arrears	(c) Total	(d) % 1946 Levy
City & Schools (estimated)		$1,984,439	97.95

(7) Current levy uncollected

(a) Amount	(b) Per Capita	(c) % 1946 Levy
NOT	AVAILABLE	

(8) Tax Arrears as at

(a) Amount	(b) Reserve	(c) Net Arrears	(d) Per Capita
City & Schools $180,197	$6,324	$173,873	2.31

(9) Tax Sale Lands and Certificates

(a) Amount	(b) Reserve	(c) Net Arrears	(d) Per Capita
Ø			

(10)

(a) Current Revenue	(b) Current Expenditure	(c) Operating Surplus
$2,632,895 (3)	$2,607,776 (3)	$25,119

(11) Debenture Indebtedness - Unmatured

	Amount $	Sinking Funds $	Net Debt $
A. General			
1. Schools (other than Separate) (4)			
2. Separate Schools.	Not Available		
3. Local Improvements			
a. Owners	1,053,812		
b. Municipality			
c. All Other	4,714,655 (3)		
4. Total			
5. Per Capita			
B. Utilities			
1. Waterworks	Not Segregated		
2. Electric Light			
3. St. Rly. & Bus			
4. Housing			
5. Others (Gas)			
6. Total Utilities			
7 Per Capita			
C. GRAND TOTAL (Gross Debt)	5,768,467		5,768,467
1. Per Capita	76.83		76.83
2. Relation Gross Debenture Debt to Standard Assessment			

(12) Floating Debt
1. In anticipation of issuing debentures
2. Temporary - Including bank loans, etc.

(13) Results of Operation - Utilities
1. Waterworks 234,318/(s) (Before debt and depreciation charges)
2. Electric Light & Power
3. St. Rly. & Bus
4. Housing
5. Others (Gas

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(1) Includes Protestant share of Neutral Panel.
(2) Includes local improvement taxes Watermains $24,234 Sales, Income and City's share of Amusement.
(3) Includes Waterworks.
(4) Protestant School debt of $1,382,494 became liability of Province by "Act to Insure Progress of Education" being Ch. 21, 10 Geo. VI. Sinking funds accumulated amounted to $266,712.

FINANCIAL STATISTICS OF CANADIAN GOVERNMENTS

Note: Information from Auditor's report. Analyses not guaranteed.

Note; School information for the year ended 30/6/46. City collects all Protestant and Neutral Panel Taxes and part of Catholic.

(1) Municipality Westmount, City, P.Q.

(2) Date of information 31/12/46

(3) Population 26,728

(4) Assessment against which taxes levied
(a) Amount City $63,997,273 (b) Per Capita $2,394
Prot. $49,894,820, Catholic $14,176,686

(5) Taxes levied:
(a) Amount - City $1,282,471 (5)
Schools 505,220 (4) $1,787,691 (b) Per Capita 66.88

(6) Taxes collected during year 1946

(a) Current	(b) Arrears	(c) Total	(d) % 1946 Levy
City & Schools $1,731,964	$65,115	$1,797,079	100.5

(7) Current Levy uncollected

(a) Amount	(b) Per Capita	(c) % 1946 Levy
$55,727	$2.08	3.12

(8) Tax Arrears as at

(a) Amount	(b) Reserve	(c) Net Arrears	(d) Per Capita
$106,058	--	$106,058	$3.97

(9) Tax Sale Lands and Certificates

(a) Amount	(b) Reserve	(c) Net Arrears	(d) Per Capita
∅			

(10)

(a) Current Revenue	(b) Current Expenditure	(c) Operating Surplus
$1,151,027 (6)	$1,151,027	∅

(11) Debenture Indebtedness - Unmatured

	Amount $	Sinking Funds $	Net Debt $
A. General			
1. Schools (other than Separate) (7)			
2. Separate Schools	$140,000	$123,739	$16,261
3. Local Improvements			
a. Owners			
b. Municipality			
c. All Other	4,420,667(2)	2,196,488	2,224,179
4. Total	4,560,667	2,320,227	2,240,440 (Net General)
5. Per Capita	170.63	86.81	83.82
B. Utilities			
1. Waterworks	200,000(1)	163,854	36,146
2. Electric Light			
3. St. Rly. & Bus			
4. Housing			
5. Others (Gas			
6. Total Utilities	200,000	163,854	36,146
7. Per Capita	7.48	6.13	1.35
C. GRAND TOTAL (Gross Debt)	4,760,667	2,484,081(3)	2,276,586
1. Per Capita	178.11	92.94	85.17
2. Relation Gross Debenture Debt to Standard Assessment	17.8%		

(13) Results of Operation - Utilities
1. Waterworks
2. Electric Light & Power $ 94,777/(s) (After debt & Depreciation)
3. St; Rly. & Bus
4. Housing
5. Others (Gas)

(H.O. Taylor) Statistician
Citizens' Research Institute of Canada,
137 Wellington St.W., Toronto 1.

(1) In Addition issued unsold $795,000 against which sinking fund of $265,332.
(2) In addition issued but unsold $715,000 against which sinking funds of $10,706.
(3) Sinking funds notes (1) and (2) not included.
(4) Of a total reported levy by Catholic Schools of $106,327 only $20,617 collected by city.
(5) Includes Business, Sales and Amusement Taxes (city's share).
(6) Includes entire surplus of Electric Light & Power plant.
(7) Protestant School debt now liability of Province under Ch.21, 10 Geo. VI, "An Act to Ensure Progress of Education". Amount of debt not known.

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